INDIVIDUAL INCOME TAX RETURNS 1989

- ▲ RETURNS FILED \$ TAX COMPUTATIONS \$
- SALARIES & WAGES \$ TAXABLE INCOME ▼
- ▲ EXEMPTIONS \$ STANDARD DEDUCTIONS
- ADJUSTED GROSS INCOME \$ INCOME TAX
- NET GAINS ▲ NET LOSSES ▼ TAX LIABILITY
- ITEMIZED DEDUCTIONS \$ ADJUSTMENTS ▼
- ▼ IRAS \$ MARITAL STATUS ▼ DEPENDENTS
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- \$ NONTAXABLE RETURNS ▼ TAX REFUNDS
- ▲ TAX CREDITS ▼ SOURCES OF INCOME \$
- DIVIDENDS A ROYALTIES \$ CAPITAL GAINS
- \$EARNED INCOME CREDIT ▼ TAX RATES ▲

STATISTICS OF INCOME DIVISION



Department of the Treasury Internal Revenue Service

Individual Income Tax Returns 1989

Publication 1304 (Rev. 9-92)

Shirley D. Peterson Commissioner

Michael Dolan
Deputy Commissioner

David Blattner
Chief Operations Officer
(Operations)

Judy Van Alfen Assistant Commissioner (Returns Processing)

Fritz Scheuren
Director
Statistics of Income Division

David Paris
Chief
Individual Statistics Branch

This report contains data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, modified income tax, tax credits, self-employment tax, and taxpayments. Classifications are by tax status, size of adjusted gross income, marital status, and type of tax computation.

Additional unpublished information from individual income tax returns, classified by size of adjusted gross income, is available on a reimbursable basis. A public-use computer tape file, i.e., the Individual Tax File, containing the records selected for the Statistics of Income sample is also available on a reimbursable basis. This file is suitable primarily for making national level estimates.

The Statistics of Income Division Statistical Information Services (SIS) staff provides data, statistical analysis, and information in response to requests from customers in the IRS, other Government agencies, congressional offices, businesses, academic institutions, and the public. In addition, the SIS staff provides data referral services, acts as liaison between requesters and IRS analysts on technical questions, and arranges for sales or transmittals of publications and published tables. The SIS staff can be reached by telephone on (202) 874-0410 or by FAX (202) 874-0922.

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Section 1

Introduction and Changes in Law*

This report contains complete individual income tax data for Tax Year 1989. The statistics are estimates based on a stratified probability sample of individual income tax returns, selected before audit, and represent coverage of approximately 112 million Forms 1040, 1040A, and 1040EZ filed by the nation's taxpayers for Tax Year 1989.

Table A on the following page shows selected income and tax items for Tax Years 1975, 1980, 1985, 1988, and 1989, with the percentage change from Tax Year 1988 to 1989. When comparing income and tax items from different years, it is important to note any changes in the tax law; of special importance are the changes generated by the Tax Reform Act of 1986

From 1988 to 1989, the number of returns filed increased by 2.4 million, and adjusted gross income (AGI) increased by more than \$173.3 billion, or 5.6 percent. Total income tax (the sum of income tax after credits and the alternative minimum tax) rose 4.9 percent from 1988 to 1989.

This report is divided into six sections. Section 1 includes requirements for filing, changes in tax law for 1989 which may affect the statistics, and an explanation of the 1979 Income Concept.

The 1979 Income Concept is a consistent measure of income which is used to compare average tax rates from 1986 to 1989, showing the difference before and after tax reform. Section 2 gives a description of the sample of income tax returns upon which the statistics are based, and Section 3 contains the basic tables of detailed statistics on individual tax returns. Section 4 provides an explanation of the terms used in the tables. The tax return forms and instructions appear in Section 5, and Section 6 contains an index.

Requirements for Filing

The Internal Revenue Code of 1986, as amended, provides the legal basis for the tax activity detailed in this volume. For Tax Year 1989, the principal criteria that determined the general filing requirements were gross income, filing status, marital status, and age. Gross income included all income received in the form of money, property, and services that were not expressly exempt from tax.

^{*}Edward Gross, Jr. was responsible for the production of this report. Louella Ballenger, Charles Hicks and Dodie Riley made contributions to the text. Technical assistance was provided by Michael Strudler. Copy design and preparation were completed by Edward Gross, Jr. This report was prepared under the direction of Jeff Hartzok, Chief, Returns Analysis Section, Individual Statistics Branch.

Table A.—Selected Income and Tax Items for Selected Years, 1975—1989 [All figures are estimates based on samples—money amounts are in thousands of dollars]

ltem.	1975	1980	1985	1988	1989	Percent change, 1988 to 1989
	(1)	(2)	(3)	(4)	(5)	(6)
All returns	82,229,332	93,902,469	101,660,287	109,708,280	112,135,673	2.2
Form 1040 returns	54,527,726	57.122.592	67,006,425	71,359,242	71,563,456	0.3
Form 1040A returns	27,701,606	36,779,877	18,124,702	19,066,165	20.478.063	7.4
Form 1040EZ returns	(N.A.)	(N.A.)	16,529,160	19,282,873	20,094,154	4.2
Total income, amount	962,886,872	1,642,345,558	2,401,033,782	3,111,221,671	3,280,931,125	5.5
Adjusted gross income, less deficit	947,784,873	1,613,731,497	2,305,951,483	3,083,019,783	3,256,358,156	5.6
	747,704,073	1,013,731,497	2,303,931,463	3,063,019,763	3,230,336,130	3.0
Salaries and wages:	72 520 046	02 002 100	07 100 001	02 057 270	05 407 000	
Number of returns	73,520,046	83,802,109	87,198,001	93,257,370	95,487,922	2.4
Amount	795,399,462	1,349,842,802	1,928,200,978	2,337,984,129	2,449,530,553	4.8
Taxable interest received:					***	
Number of returns	40,378,240	49,019,575	64,526,434	69,421,338	69,881,648	0.7
Amount	43,433,554	102,009,444	182,109,194	186,981,636	220,015,823	17.7
Dividends in adjusted gross income:						1
Number of returns	8,853,491	10,738,982	15,527,579	22,903,155	23,079,592	0.8
Amount	21,892,126	38,761,253	55,046,351	77,329,507	81,309,036	5.1
Business or profession net income less loss:						
Number of returns	7,242,542	8,881,119	11,900,341	13,571,440	14,160,696	4.3
Amount	39,421,478	55,129,154	78,772,577	126,323,250	132,737,680	5.1
Net capital gain less loss in adjusted gross income ¹ :						
Number of returns	7,962,663	8,929,474	12.579.494	14,309,235	15,059,662	5.2
Amount	14,307,158	29,659,600	68,277,779	153,768,209	145,630,930	-5.3
Pensions and annuities in adjusted gross income:	1 1,001,100		00,2,	,,	1.0,000,000	
Number of returns	5,088,937	7,373,704	13,133,295	16,481,248	16,816,830	2.0
Amount	20,886,871	43,339,736	95,096,003	138,785,886	147,358,442	6.2
Rent and royalty net income less loss	20,000,071	43,339,730	93,090,003	150,765,660	147,330,442	0.2
in adjusted gross income:						
Number of returns	7,143,812	8,208,132	9,544,495	9,985,858	9,747,254	-2.4
Amount	.,,	4,105,381	-12,963,726	-1,278,809	-1,438,255	12.5
	3,202,078	4,103,361	-12,903,720	-1,2/0,009	-1,430,233	12.3
Partnership and S Corporation net income less loss:	an an	an.	5 407 671	£ 000 222	5 020 200	0.5
Number of returns	(U)	(U)	5,487,671	5,899,223	5,928,288	0.5
Amount	12,811,091	10,099,346	-2,526,591	57,080,226	63,092,056	10.5
Farm net income less loss:						
Number of returns		2,608,430	2,620,861	2,367,527	2,359,718	-0.3
Amount	3,563,325	-1,792,466	-12,005,483	-1,176,537	-213,939	(N.A.)
Total statutory adjustmenta:		1				
Number of returns	9,024,255	13,148,919	37,763,418	10,747,370	9,926,729	-7.6
Amount	15,101,999	28,614,061	95,082,299	28,201,888	24,572,969	-12.9
Individual Retirement Arrangement payments:						
Number of returns	1,211,794	2,564,421	16,205,846	6,361,421	5,824,914	-8.4
Amount	1,436,443	3,430,894	38,211,574	11,881,754	10,828,694	-8.9
Self-employed (Keogh) retirement plan:	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,,				
Number of returns	595,892	568,936	675,822	814,586	822,353	1.0
Amount	1,603,788	2,007,666	5,181,993	6,626,908	6,326,156	-4.5
Number of exemptions	212,202,596	227,925,098	244,180,202	221,884,006	223,756,252	0.8
Total deductions:	212,202,390	221,723,070	244,100,202	221,004,000	123,750,252	1 0.0
Number of returns	81,585,541	88,491,251	96,848,626	108,819,935	111,311,212	2.3
			554,733,523 ²	685,954,065	740,409,0332	7.9
Amount	233,181,778	346,000,155	334,733,323	003,934,003	740,409,033	1.3
Total itemized deductions:	06.004.064	20.050.000	20.040.104	21 002 005	21 022 217	0.0
Number of returns	26,074,061	28,950,282	39,848,184	31,902,985	31,972,317	0.2
Amount	122,260,601	218,028,139	405,023,525	395,216,456	430,977,999	9.1
Medical and dental expense		14,972,082	22,926,214	17,993,829	20,920,881	16.3
Taxes paid	44,141,289	69,404,275	128,084,618	120,628,182	131,299,652	8.9
Interest paid	38,885,282	91,187,006	180,094,578	179,737,720	193,186,034	7.5
Contributions	15,393,331	25,809,608	47,962,848	50,949,273	55,459,205	8.9
Taxable income:						
Number of returns	65,852,602	88,104,696	96,124,046	90,281,729	92,313,789	2.3
Amount	595,492,866	1,279,985,360	1,820,740,833	2,069,966,980	2,173,345,881	5.0
Income tax before credits:		2,2,	.,,			
Number of returns	65,854,734	76,135,819	85,994,216	90.218.979	92,246,065	2.3
Amount	132,452,044	256,294,315	332,165,333	418,889,165	438,240,138	4.6
Total tax credits	8,069,846	7,215,839	10,248,044	7,047,140	6,131,134	-13.0
				3,812,849	2,439,471	-36.0
Child care credit		956,439	3,127,702			-6.4
Credit for the elderly or disabled		134,993	108,642	68,904	64,490	
Foreign tax credit		1,341,675	782,561	1,087,203	1,311,742	20.7
Income tax after credita	124,382,197	249,078,475	321,917,289	411,842,025	432,109,004	4.9
Total income tax:						
Number of returns	61,490,737	73,906,244	82,846,420	87,135,332	89,178,355	2.3
Amount	124,526,297	250,341,440	325,710,254	412,869,909	432,939,998	4.9

⁽N.A.) Not applicable
(U) Unavailable

1 Includes capital gain distributions.

2 Includes total itemized deductions, charitable contributions for non-itemizers, and zero bracket amount on non-itemized deductions.

3 Includes total itemized deductions, and basic and additional standard deductions (zero bracket amount in lieu of standard deduction for prior year returns).

Figure 1.—General Filing Requirer	nents		
Marital Status	Filing Status	Age	Gross Income
	Single	under 65	\$5,100
Single (including divorced and legally	Single	65 or older	\$5,850
separated)	Head of household	under 65	\$6,550
	nead of nousehold	65 or older	\$7,300
Married with a child and living apart		under 65	\$6,550
from spouse during the last 6 months of 1989	Head of household	65 or older	\$7,300
		under 65 (both spouses)	\$9,200
Married and living with spouse at end	Married, joint return	65 or older (one spouse)	\$9,800
of 1989 (or on the date spouse died)		65 or older (both spouses)	\$10,400
	Married, separate return	any age	\$2,000
Married not living with spouse at end of 1989 (or on the date spouse died)	Married, joint or separate return	any age	\$2,000
	Cinala	under 65	\$5,100
	Single	65 or older	\$5,850
Widowed before 1989 and not	Head of household	under 65	\$6,550
remarried in 1989	nead of nousehold	65 or older	\$7,300
	Qualifying widow(er)	under 65	\$7,200
	with dependent child	65 or older	\$7,800

Generally, a U.S. citizen or resident had to file a tax return if gross income for the year was at least as much as the amount shown for the appropriate filing status in Figure 1 above. Figure 2 must be used if a taxpayer can be claimed as a dependent by another person (such as a parent).

In addition to these filing requirements, an individual had to file a return for Tax Year 1989 if he or she:

- (1) was liable for any of the following taxes:
- social security tax on unreported tip income;
- uncollected social security tax or railroad retirement tax on reported tip income;
- tax on an individual retirement arrangement (IRA) or other qualified retirement plan;
- alternative minimum tax;

- tax from the recapture of investment credit or low income housing credit.
- (2) received advanced earned income payments;
- (3) had net earnings of at least \$400 from self-employment income; or
- (4) had wages of \$100 or more from a church or qualified church-controlled organization that was exempt from employer social security taxes.

Data shown in these tables include individuals who were not required to file tax returns but filed in order to obtain refunds of tax withheld or to take advantage of the earned income credit.

Changes in Law

All major changes in effect for Tax Year 1989 that are included in Statistics of Income data are listed below in alphabetical order. Section 4 contains more detailed explanations and definitions of the terms used in this report.

Child Care Credit

Beginning in 1989, the following new rules were applicable:

 Payments for the care of a dependent child could be claimed only if the child was disabled or under age 13; the limit was under age 15 for Tax Year 1988.

- The care provider had to be identified (by social security or employer identification number) on the return.
- The dollar limit had to be reduced by any employer-provided dependent care benefits that could be excluded in the computation of AGI.

Earned Income Credit

The earned income credit was increased to a maximum \$910 for 1989. Some credit was available for qualified individuals whose earned income and AGI were each less than \$19,340. For 1988, the maximum credit was \$874, and the credit phased out entirely if income or earnings exceeded \$18,576.

Figure 2.—Filing Requirements for Children and Other Dependents

If someone (such as a parent) can claim the filer as a dependent, use Figure 2 to determine if a return must be filed. Unearned income includes taxable interest and dividends. Earned income includes wages, tips, and taxable scholarships and fellowships.

1. A single dependent under 65

Must file a return if-

His or her unearned income was:	and	the total of that income plus earned income was:				
\$1 or more		more than \$500				
\$0		more than \$3,100				

2. A single dependent 65 or older or blind

Must file a return if-

- His or her earned income was more than \$3,850, or
- His or her unearned income was more than \$1,250 (\$2,000 if 65 or older and blind), or
- His or her gross income was more than the total of earned income (up to \$3,100) or \$500, whichever is larger, plus \$750 (\$1,500 if 65 or older and blind).

Exception for Children Under Age 14. If a child was under the age of 14 on January 1, 1990, and all of the following apply, a filer may elect to report the child's income on his or her return. If this election is made, the child does not have to file a return.

- The child had income only from interest and dividends;
- The child's gross income was less than \$5,000; and

3. A married dependent under 65

Must file a return if-

- His or her earned income was more than \$2,600, or
- He or she had any unearned income and gross income was more than \$500, or
- His or her gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions.

4. A married dependent 65 or older or blind

Must file a return if-

- His or her earned income was more than \$3,200, or
- His or her unearned income was more than \$1,100 (\$1,700 if 65 or older and blind), or
- His or her gross income was more than the total of earned income (up to \$2,600), or \$500, whichever is larger, plus \$600 (\$1,200 if 65 or older and blind), or
- His or her gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions.
- The child had no Federal income tax withheld from his or her income (backup withholding) or did not make estimated tax payments for 1989.

If the child's parents are not filing a joint return, special rules apply to determine which parent may make the election. Details may be found in Form 8814, Parent's Election to Report Child's Interest and Dividends, for details.

Employee Business Expenses

For Tax Year 1988, there was an adjustment as well as an itemized deduction item for employee business expenses. The adjustment item was to cover expenses that were included as income on the taxpayer's Forms W-2 and 1040; the deduction item was for unreimbursed expenses. For 1989, employers were to include only "nonaccountable" business expenses on Form W-2. "Accountable" expenses were to be excluded from income and shown neither as an adjustment nor a deduction. All other employee business expenses could be deducted only as an itemized deduction, subject to reduction by 2 percent of AGI.

Exemptions

The amount of each individual personal exemption increased to \$2,000 for 1989 from \$1,950 for 1988. As was true for 1988, the deduction for exemptions was phased out for taxpayers with taxable income above certain limits. These limits, which varied according to marital status, were adjusted for inflation for Tax Year 1989. See also Tax Rates.

For Tax Year 1989, an age limit for students was introduced to the exemption qualification test: to qualify for the exemption, a student had to be under age 24. For previous years, any dependent child who was a full-time student could qualify for the exemption.

Interest Paid Deduction

For 1989, the deductible portion of personal interest was limited to 20 percent of expenditures for personal interest, which included interest on credit cards, car loans, or personal loans. For 1988, 40 percent of personal interest was deductible.

Passive Losses

Under the Tax Reform Act of 1986, some of the "passive" losses (i.e., those generated by any trade, business, or rental activity in which the taxpayer did not materially participate) entered into before October 23, 1986 were allowed to offset "nonpassive income". For Tax Year 1989, 20 percent of such losses were allowed to offset nonpassive income, down from 40 percent allowed for 1988. The disallowed, or nondeductible, passive losses for 1989 could, in many cases, be carried forward to 1990. (Most of the passive loss activity was concentrated in partnerships and rental activities on Schedule E.)

Parent's Election to Report Child's Interest and Dividends

For Tax Year 1989, a child's interest and dividends could be reported on the parent's return if the child was under age 14 on January 1, 1990, and met certain other conditions. If this election was made, the child was not required to file a return.

Pensions and Annuities

For Tax Year 1989, a 50 percent excise tax was applied to excess accumulations in any qualified pension plan. In previous years, the 50 percent tax applied only when required distributions were not made from Individual Retirement Arrangements, but it did not apply to other pension plans which qualified for special tax treatment under the Internal Revenue Code. See also Penalty Tax on Qualified Retirement Plans in Section 4.

Self-Employment Tax

The maximum net earnings subject to selfemployment tax increased to \$48,000 for 1989 from \$45,000 for 1988, while the net tax rate remained at 13.02 percent for 1989.

Standard Deduction

As the result of an inflation adjustment, the basic standard deduction was increased for 1989.

The standard deduction rose from \$3,000 to \$3,100 for single taxpayers, from \$5,000 to \$5,200 for those filing joint returns, from \$2,500 to \$2,600 for married filing separately, and from \$4,400 to \$4,550 for heads of household. The additional standard deduction for taxpayers age 65 or older or blind also increased for 1989. See also Section 4, Standard Deduction.

Tax Rates

For 1989, the tax rate schedules contained the same two basic rates as for 1988: 15 and 28 percent, plus a range in which an additional 5 percent rate applied. The income levels at which the rate increased to 28 percent, and at which the 5 percent additional rate applied were all indexed for inflation.

For single filers, taxable income in excess of \$18,550 was taxed at the 28 percent rate, an increase over the \$17,850 breakpoint for 1988. For married couples filing jointly and qualifying widow(er)s, the breakpoint amount for 1989 was \$30,950, up from \$29,750 for 1988. The breakpoints for heads of households and married couples filing separately were \$24,850 and \$15,475, respectively.

Taxable income in excess of \$44,900 if the taxpayer was single, \$74,850 if married filing jointly or a qualifying widow(er), \$64,200 if head of household, and \$37,425 if married filing separately, was subject to the additional 5 percent tax. The purpose of this was to phase out the benefits of the 15 percent tax rate and the deduction for personal exemptions for taxpayers and dependents. The benefits of the 15 percent tax rate bracket were phased out, and completely disappeared at varying levels of taxable income, according to filing status: \$93,130 for single taxpayers, \$155,320 for married filing jointly and qualifying widow(er)s, \$128,810 for heads of households, and \$117,895 for married filing separately. After the benefits of personal exemptions were also phased out, a 28 percent tax was imposed on each additional dollar of taxable income.

The 1979 Income Concept

A Retrospective Income Definition

In order to analyze changes in income and taxes over a period of years, a consistent definition of income must be used. The income concept available from Federal income tax returns, AGI, was designed to facilitate tax administration, and its definition has changed to reflect modifications to the Internal Revenue Code. Tax laws of the 1980's—the Economic Recovery Tax Act of 1981, the Tax Equity and Fiscal Responsibility Act of 1982, the Tax Reform Act of 1984, and the Tax Reform Act of 1986—made significant changes to the components of AGI, which made it more difficult to use AGI for accurate comparisons of income from year to year. For this reason, it was decided to develop an income definition that would be applicable over several years and allow comparisons both before and after the major tax legislation of the 1980's.

The result was a retrospective income definition known as the 1979 Income Concept, reflecting a base period from 1979 through 1986. It was calculated using only data available from individual income tax returns; by using the same income items in the calculation each year, its definition was consistent throughout the base years. In addition, this retrospective income definition could be used in future years to compare income by continuing to include the same components that were common to all years [1].

The calculation of the 1979 Income Concept is shown in Figure 3. Several items partially excluded from AGI for the base years were fully included in this new income measure, the largest of which was capital gains. The full amount of all capital gains, as well as all dividends and unemployment compensation, was included in the income calculation. Total pensions, annuities, IRA distributions, and rollovers were added, including

Figure 3.—Calculation of the 1979 Income Concept for 1989

1979 Total Income Concept =

Salaries and wages*

plus (+):

- Interest*
- Dividends (without any exclusion)*
- Alimony received*
- Capital gains (without any exclusion) reported on Schedule D and allowable losses*
- Capital gains and losses not reported on Schedule D (without any exclusion)*
- Other gains or losses (Form 4797)*
- Net business income or loss*
- Net farm income or loss*
- Net rent income or loss*
- Net royalty income or loss*
- Net partnership income or loss*
- Net Subchapter S Corporation income or loss*
- Net farm rental income or loss*
- Net estate and trust income or loss*
- Unemployment insurance income reported*
- Depreciation in excess of straight-line depreciation**
- Total pension income reported**
- Other net income*

minus (—):

- Disallowed passive losses**
- Moving expenses**
- Employee business expenses (includes both reimbursed and unreimbursed)**
- Alimony paid*
- *Included in AGI for Tax Year 1989.
- **Not fully included in AGI for Tax Year 1989.

the nontaxable portion that was excluded from AGI. Social security benefits were omitted because they were not reported on tax returns until 1984. Also, any depreciation deduction in excess of straight-line depreciation, which was subtracted in computing AGI, was added back.

Deductions that could be subtracted in the calculation of the 1979 Income Concept were limited to employee business expenses, alimony paid, and moving expenses. These same items were also subtracted in computing AGI until 1987 when unreimbursed business expenses and moving expenses were changed from adjustments to itemized deductions. The amount reported for these two expenses by taxpayers who itemized deductions was subtracted in the calculation of the 1979 Income Concept. But, taxpayers who did not itemize deductions could not claim either of these two expenses, since they were not allowed as "adjustments" after 1986. For this reason, the deduction for these two expenses beginning in 1987 is not completely comparable to that for previous years.

Comparison of AGI with 1979 Income Concept

The Tax Reform Act of 1986 made extensive changes to the calculation of AGI beginning with 1987. These changes made it necessary that the calculation of the 1979 Income Concept be revised, in order to make tax years beginning with 1987 comparable to the base years, 1979 to 1986. The new law limited the deduction of passive losses and eliminated unreimbursed employee business expenses and moving expenses as "adjustments" in figuring AGI beginning with Tax Year 1987. Since passive losses had been fully deductible for both income measures prior to 1987, the disallowed passive losses had to be deducted in the 1979 Income Concept calculation of income for tax years after 1986.

Some income items, such as capital gains, that had been partially excluded from AGI under prior law were fully included. The new law also eliminated or restricted some deductions. For this reason, if AGI is used to measure income, any comparison of 1986 income and tax data with that for 1987, 1988, and 1989 is misleading. A more accurate comparison can be made using the 1979 Income Concept because it measures income in the same way for all four years. Table B shows total income and selected tax items for 1989 using AGI and the 1979 Income Concept.

Table B .- All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1989

		Inc	ome	Salaries and wages					
Size of income	Size o	f AGI	1979 Incom	me Concept	Size o	f AGI	1979 Inco	me Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
All returns, total	112,136	3,256,358	112,136	3,286,325	95,488	2,449,531	95,488	2,449,531	
Under \$10,000	32,599 26,041	110,945 382,319	32,329 25,979	102,004 381,806	25,923 21,436	122,735 290,517	25,781 21,400	120,945 290,513	
\$20,000 under \$30,000	16,947	418,153	17,120	422,122	14,956	340,644	14,952	339,730	
\$30,000 under \$40,000 \$40,000 under \$50,000	12,100 8,590	420,232 383,689	12,302 8,590	426,848 383,493	11,014 7,855	350,660 316,833	11,117 7,924	352,791 321,756	
\$50,000 under \$60,000	5,506 3,284	300,536 212,047	5,383 3,252	293,945 210,111	5,097 3,013	249,631 173,006	- 5,018 3,006	246,325 171,952	
\$70,000 under \$80,000	2,042	152,436	2,042	152,490	1,873	122,556	1,869	122,114	
\$80,000 under \$90,000 \$90,000 under \$100,000	1,277 872	108,060 82,512	1,255 845	106,219 79,963	1,141 768	80,416 59,926	1,121 745	79,461 56,311	
\$100,000 under \$125,000 \$125,000 under \$150,000	1,057 512	117,086 69,605	1,090 563	120,570 76,448	909 434	80,002 44,501	951 474	81,847 45,558	
\$150,000 under \$175,000	312	50,285	322	52,039	256	29,567	270	30,489	
\$175,000 under \$200,000 \$200,000	210 384	39,356 92,772	221 404	41,308 97,990	174 312	22,277 50,720	179 331	22,676 50,326	
\$300,000 under \$400,000	152	52,007	166	56,829	124	27,020	131	27,017	
\$400,000 under \$500,000 \$500,000 under \$1,000,000	77 116	34,337 78,516	80 127	35,786 86,940	63 94	17,026 34,438	64 103	16,816 34,955	
\$1,000,000 or more	58	151,465	63	159,414	47	37,056	52	37,946	
			erest received			ls in AG1		a received	
Size of income	Size o	-	Number of	ne Concept	Number of	f AGI	Number of	me Concept	
	returns	Amount	returns	Amount	returns	Amount	returns	Amount	
21	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
All returns, total	69,882 13.482	220,016 20,003	69,882 13,251	220,016 20,650	23,080 3,159	81,309 4,010	23,080 3,057	81,309 4,116	
\$10,000 under \$20,000	13,493	31,780	13,370	31,174	3,348	6,358	3,273	6,220	
\$20,000 under \$30,000	11,182 9,416	25,160 20,549	11,365 9,613	27,290 22,557	3,102 2,912	6,077 5,801	3,200 2,988	6,586 6,460	
\$40,000 under \$50,000	7,374	18,631	7,377	17,567	2,662	5,307	2,665	5,342	
\$50,000 under \$60,000 \$60,000 under \$70,000	5,021 3,090	13,489 10,773	4,899 3,067	12,678 9,819	2,061 1,512	5,099 4,400	1,998 1,481	4,704 3,980	
\$70,000 under \$80,000	1,945 1,225	7,579 6,688	1,951 1,201	7,475 6,399	1,022 739	3,154 3,352	1,035 719	3,512 2,863	
\$90,000 under \$100,000	841	5,859	816	5,555	511	2,442	490	2,621	
\$100,000 under \$125,000 \$125,000 under \$150,000	1,026 496	7,930 4,949	1,057 551	7,689 5,354	682 354	4,038 2,507	696 399	3,558 2,934	
\$150,000 under \$175,000	305 206	4,091 3,127	314 215	3, 5 91 2,998	223 156	2,116 1,593	226 164	1,681 1,890	
\$200,000 under \$300,000	381	7,128	401	7,296	300	4,709	317	4,527	
\$300,000 under \$400,000	150 77	4,728 3,063	164 80	4,754 3,048	123 63	2,761 1,987	136 66	2,779 1,919	
\$500,000 under \$1,000,000 \$1,000,000 or more	115 58	7,844 16,644	127 63	7,648 16,474	99 52	4,590 11,009	110 57	4,718 10,900	
\$1,000,000 of mole			n net income less		32	-	pital assets	10,900	
	Size o			ne Concept	Size o	f AGI	1979 Income Concept		
Size of income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
All returns, total	14,161	132,738	14,161	132,738	15,060	145,631	15,060	145,631	
Under \$10,000	2,927	1,650	2,883	1,394	1,930	7,671	1,871	8,312	
\$10,000 under \$20,000	2,638 2,140	14,280 13,382	2,585 2,141	13,689 13,029	1,990 1,910	2,463 3,482	1,925 1,966	2,322 3,412	
\$30,000 under \$40,000 \$40,000 under \$50,000	1,777 1,384	12,359 11,883	1,824 1,381	12,496 11,309	1,803 1,652	3,683 4,761	1,903 1,639	4,466 4,638	
\$50,000 under \$60,000	983	10,562	978	10,350	1,271	4,380	1,224	4,323	
\$60,000 under \$70,000	595 410	7,975 6,383	596 395	7,670 5,963	999 708	4,288 3,693	975 716	4,384 3,415	
\$80,000 under \$90,000	279 201	5,820 4,741	290 201	6,011 4,954	556 409	3,495 3,768	544 388	3,399 3,638	
\$100,000 under \$125,000	297	10,228	308	9,683	548	6,071	544	5,513	
\$125,000 under \$150,000 \$150,000 under \$175,000	143 84	5,965 3,957	163 89	6,909 4,441	308 213	4,603 4,162	348 207	5,117 3,738	
\$175,000 under \$200,000 \$200,000 under \$300,000	67 118	3,668	68 127	3,425 7,923	140 288	4,048 10,669	148 299	3,966 10,257	
\$300,000 under \$400,000	46	7,253 3,540	52	4,044	120	6,510	129	6,791	
\$400,000 under \$500,000 \$500,000 under \$1,000,000	21 33	1,945 3,619	19 39	1,854 4,001	62 100	5,465 14,016	65 110	5,451 14,079	
\$1,000,000 or more	17	3, 5 27	20	3,593	53	48,403	58	48,410	

Table B.—All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1989 [All figures are estimates based on samples—numbers of returns are in thousands and money amounts are in millions of dollars]

	Rents, royalties, and farm rental net income less loss					Partnership and S Corporation net income less loss				
Size of income	Size o	f AGI	1979 Inco	ne Concept	Size o	f AGI	1979 Incom	ne Concept		
dize of meeting	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)		
All returns, total	10,131	928	10,131	928	5,928	63,092	5,928	63,092		
Under \$10,000	1,266 1,579	-2,098 134	1,242 1,545	-2,133 -126	633 584	-17,472 701	641 555	-19,146 910		
\$20,000 under \$30,000	1,400	-1,111	1,444	-626	570	579	588	472		
\$30,000 under \$40,000 \$40,000 under \$50,000	1,292 1,105	-849 -660	1,335 1,075	-965 -630	604 577	1,477 1,520	640 559	1,528 1,295		
\$50,000 under \$60,000	840	-1,132	818	-1,036	467	2,099	450	2,553		
\$60,000 under \$70,000 \$70,000 under \$80,000	602 410	-779 -228	588 416	-947 -253	384 291	1,615 1,620	357 294	1,742 1,413		
\$80,000 under \$90,000 \$90,000 under \$100,000	309 270	-154 197	302 259	77	276 201	2,334 1,369	275 204	2,269 1,438		
\$100,000 under \$125,000	313	167	330	298	323	3,339	319	3,228		
\$125,000 under \$150,000 \$150,000 under \$175,000	175 124	416 1,113	193 122	428 888	209 159	3,961 3,201	218 155	3,753 3,121		
\$175,000 under \$200,000 \$200,000 under \$300,000	83 166	306 1,233	83 171	284 1,306	109 239	2,716 8,662	116 236	2,830 8,738		
\$300,000 under \$400,000	69	1,092	71	1,005	105	4,836	110	5,206		
\$400,000 under \$500,000 \$500,000 under \$1,000,000	35 61	553 1,173	37 67	550 1,233	56 91	3,210 9,990	58 99	3,657 10,165		
\$1,000,000 or more	32	1,552	34	1,578	50	27,335	54	27,921		
			passive losses				et income less los			
Size of income	Size o Number of	f AGI Amount	Number of	ne Concept Amount	Number of	f AGI Amount	Number of	ne Concept Amount		
	returns (33)	(34)	returns (35)	(36)	returns (37)	(38)	returns (39)	(40)		
All returns, total	1,719	23,193	1,719	23,193	552	3,959	552	3,959		
Under \$10,000	129	6,240	160	10,223	96	114	93	61		
\$10,000 under \$20,000 \$20,000 under \$30,000	91 124	610 596	98 132	400 583	81 64	199 227	77 77	179 296		
\$30,000 under \$40,000	155	919	148 127	450 455	54 35	202 39	53 36	177 -29		
\$40,000 under \$50,000 \$50,000 under \$60,000	129 131	331 541	118	436	33	44	30	. 79		
\$60,000 under \$70,000	105 84	690 264	96 91	350 306	26 20	66 106	28 19	102 117		
\$70,000 under \$80,000	79	341	75	415	22	64	17	107		
\$90,000 under \$100,000 \$100,000 under \$125,000	61 114	378 1,088	58 119	324 909	18 23	218 203	18 24	151 272		
\$125,000 under \$150,000	97	1,000	93	945	13	133	12	111		
\$150,000 under \$175,000 \$175,000 under \$200,000	93 61	1,033 746	84 61	801 561	9	133 101	9	114		
\$200,000 under \$300,000	126	2,376	119 50	1,642 929	19 10	286 190	19 11	325 222		
\$300,000 under \$400,000 \$400,000 under \$500,000	49 26	1,076 777	26	530	5	95	5	61		
\$500,000 under \$1,000,000 \$1,000,000 or more	42 21	1,916 2,271	44 21	1,266 1,668	9	425 1,115	10	427 1,110		
		nuities in AGI ¹	Pensions an	d annuities 1			ry adjustments			
Size of income	Size o	f AGI	1979 Inco	ne Concept	Size o	f AGI	1979 Incom	ne Concept		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)		
All returns, total	18,516	161,234	19,807	225,232	9,927	24,573	9,367	29,196		
Under \$10,000	2,815 4,710	11,399 32,678	2,739 4,696	11,306 32,941	849 1,647	1,078 2,283	178 610	823 1,931		
\$20,000 under \$30,000	3,019	26,847	3,281	30,281	1,949 1,740	3,332 3,298	1,285 1,629	3,365 3,735		
\$30,000 under \$40,000 \$40,000 under \$50,000	2,318 1,942	21,598 18,688	2,553 2,034	25,934 21,205	1,740	2,343	1,695	3,845		
\$50,000 under \$60,000 \$60,000 under \$70,000	1,227 790	12,535 8,319	1,353 897	13,816 11,795	566 379	1,405 1,176	1,218 882	3,045 2,524		
\$70,000 under \$80,000	484 333	6,245	592 377	8,931 6,371	273 226	1,095 833	548 350	1,941 1,556		
\$80,000 under \$90,000	238	4,871 3,477	284	5,329	176	789	210	1,007		
\$100,000 under \$125,000 \$125,000 under \$150,000	253 116	4,220	366 184	8,843 6,818	237 147	1,424 979	288 150	1,457 978		
\$150,000 under \$175,000	70	2,219 1,377	104	4,245	83	719	83	528		
\$175,000 under \$200,000 \$200,000 under \$300,000	43 75	1,175 1,711	65 130	3,026 8,113	65 123	634 1,382	55 98	431 829		
\$300,000 under \$400,000	28	776	54 27	5,130	47 23	584 325	36 17	409 196		
\$400,000 under \$500,000 \$500,000 under \$1,000,000		502 1,278	48	2,359 9,428	38	576	24	338		
\$1,000,000 or more	12	1,318	23	9,363	19	316	11	256		

Table B.—All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1989 [All figures are estimates based on samples—numbers of returns are in thousands and money amounts are in millions of dollars]

		Total itemize	ed deductions		Taxable income			
Size of income	Size o	f AG1	1979 Incor	1979 Income Concept		f AGI	1979 Incoi	ne Concept
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
ll returns, total	31,972	430,978	31,965	412,931	92,314	2,173,346	92,314	2,173,340
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000	792 2,576 4,289 5,364 5,424	7,032 21,092 35,788 49,201 56,658	827 2,638 4,348 5,375 5,409	8,133 20,358 34,344 47,854 53,891	14,929 24,147 16,776 12,063 8,566	27,515 175,635 254,268 278,320 263,108	14,833 23,995 16,924 12,241 8,559	27,910 174,013 256,541 283,713 263,500
\$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000	4,186 2,797 1,823 1,159 817	48,967 37,194 28,149 20,102 15,440	4,077 2,736 1,801 1,131 775	46,153 34,909 26,601 18,760 13,714	5,496 3,282 2,036 1,276 871	212,090 152,785 111,048 79,960 61,747	5,367 - 3,241 2,030 1,252 843	207,59: 150,56- 110,29: 77,820 58,77:
\$100,000 under \$125,000	990 487 297 203 374	21,946 13,196 9,136 7,051 15,978	1,015 513 299 209 383	21,041 12,692 8,671 6,805 15,095	1,056 510 310 210 383	88,632 53,274 39,304 30,974 74,519	1,087 562 322 221 403	88,60 56,04 39,02 31,08 74,55
\$300,000 under \$400,000 \$400,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	148 76 114 57	8,117 5,036 11,031 19,863	161 79 125 62	8,099 4,958 11,061 19,792	151 77 115 57	43,008 28,863 66,882 131,415	166 80 127 63	43,90 28,70 67,78 132,90
		Total tax credits				Total in	come tax	
0.	Size o	Size of AG1 1979 Income Concept				f AGI	1979 Incor	ne Concept

		Total tax	x credits		Total income tax				
Size of income	Size o	f AGl	1979 Incom	1979 Income Concept		Size of AGI		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	
All returns, total	12,035	6,131	12,035	6,131	89,178	432,940	89,178	432,940	
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000	634 5,624 1,361 1,221 955	99 1,844 600 546 411	632 5,613 1,383 1,221 967	107 1,840 600 549 417	14,322 21,702 16,716 12,047 8,560	4,251 24,619 38,920 45,598 44,034	14,229 21,553 16,861 12,221 8,554	4,423 24,337 39,386 46,583 44,170	
\$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000	747 454 269 193 116	322 235 146 163 112	727 446 280 174 113	313 213 140 130 88	5,495 3,282 2,037 1,275 871	38,673 30,192 23,276 17,542 14,240	5,366 3,241 2,031 1,249 843	37,913 29,831 23,148 17,215 13,457	
\$100,000 under \$125,000	132 73 53 37 71	138 119 104 80 229	136 76 53 38 76	129 98 106 83 272	1,056 511 310 210 383	21,526 13,769 10,600 8,576 21,152	1,086 563 321 221 403	21,387 14,407 10,415 8,552 21,029	
\$300,000 under \$400,000 \$400,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	30 16 30 20	138 87 243 515	32 16 32 20	174 99 252 520	151 77 115 58	12,284 8,196 18,883 36,610	165 80 127 63	12,461 8,109 19,105 37,010	

¹ Individual Retirement Arrangements are included in the calculation of "Pensions and annuities in AGI" and "Pensions and annuities."

Income, as calculated by the two measures, showed little difference for 1989. Before TRA became effective, a comparison of income measured by AGI with that measured by the 1979 Income Concept showed significant differences at income levels of \$200,000 or more. But, with the elimination of preferential treatment of various income items by TRA, such as the exclusion of capital gains, much of the difference disappeared. Under tax law prior to 1987, the capital gains exclusion accounted for the largest difference at the higher income levels between the two income measures.

Total income for all returns, using the 1979 Income Concept, increased 5.8 percent for 1989; total income

for the group \$200,000 and above increased only 2.3 percent, following an increase of more than 50 percent for 1988. Total income tax reported for the \$200,000 and above income group decreased 2.8 percent for 1989 after increasing almost 38 percent for 1988. The slow growth in income for the \$200,000 and above income group is due in part to the decline of almost 12 percent in the sales of capital assets (net capital gains) for 1989. This decline may stem from decisions by taxpayers to postpone capital gains in anticipation of more favorable tax treatment in 1990, which had been outlined in proposed legislation.

The average tax rates (income tax as a percentage of total income) for each income class for years 1986

Figure 4Total Income Tax as a Percentage of Adjusted Gross Income and	
the 1979 Income Concept, 1986—1989	

Size of Income	Total	income tax adjusted gr	as a percenta oss income	age of	Taxes as a percentage of 1979 Income Concept			
	1986	1987	1988	1989	1986	1987	1988	1989
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	14.8	13.3	13.4	13.3	13.3	13.1	13.3	13.2
Under \$10,000	4.3	4.0	4.0	3.8	4.9	4.2	4.4	4.3
\$10,000 under \$20,000	7.8	6.8	6.5	6.4	7.6	6.7	6.5	6.4
\$20,000 under \$30,000	10.6	9.4	9.3	9.3	10.0	9.3	9.3	9.3
\$30,000 under \$40,000	12.2	10.6	10.6	10.9	11.6	10.7	10.7	10.9
\$40,000 under \$50,000	13.8	11.8	11.6	11.5	12.6	11.7	11.7	11.5
\$50,000 under \$60,000	15.5	13.5	13.2	12.9	13.8	13.4	13.2	12.9
\$60,000 under \$70,000	16.9	15.1	14.5	14.2	14.9	15.0	14.5	14.2
\$70,000 under \$80,000	18.7	16.5	15.6	15.3	15.8	16.2	15.4	15.2
\$80,000 under \$90,000	19.9	17.8	16.6	16.2	16.7	17.5	16.1	16.2
\$90,000 under \$100,000	20.8	18.8	17.4	17.3	16.8	18.1	17.1	16.8
\$100,000 under \$125,000	23.1	20.1	18.8	18.4	18.3	19.3	18.0	17.7
\$125,000 under \$150,000	25.2	21.8	20.3	19.8	19.0	20.6	19.6	18.8
\$150,000 under \$175,000	28.0	23.0	21.6	21.1	19.3	21.2	20.6	20.0
\$175,000 under \$200,000	29.3	23.9	22.5	21.8	20.3	22.5	21.6	20.7
\$200,000 under \$300,000	31.1	25.8	23.7	22.8	22.6	23.8	22.3	21.5
\$300,000 under \$400,000	33.7	27.0	24.0	23.6	22.6	24.5	22.6	21.9
\$400,000 under \$500,000	36.2	28.2	24.1	23.9	23.4	26.5	23.2	22.7
\$500,000 under \$1,000,000	38.4	29.0	24.6	24.0	23.7	26.7	23.5	22.0
\$1,000,000 or more	40.2	28.6	25.0	24.2	21.4	26.8	24.5	23.2

through 1989, based on AGI and the 1979 Income Concept, are shown in Figure 4. Based on the 1979 Income Concept, average tax rates declined or remained the same from 1988 to 1989 in most income categories. At incomes over \$125,000 the decrease was larger, with incomes over \$500,000 showing the largest decline in average tax rates.

When average tax rates for 1989 (based on the 1979 Income Concept) are compared to those for 1986 (before tax reform), the rates declined or remained the same in almost all income categories except the \$1,000,000 and over income category, which showed the largest increase, and the \$150,000 to less than \$200,000 income group, which had a much smaller increase. Average tax rates on incomes of \$1,000,000 and over rose from 21.4 percent for 1986 to 23.2 percent for 1989. Although this higher average tax rate

for 1989 was calculated using a lower marginal tax rate—28 percent for 1989 compared to 50 percent for 1986—it was calculated on income which included all capital gains (long-term gains could be partially excluded from income for 1986). Also, certain deductions from income that were allowed for 1986, were limited or eliminated beginning in 1987.

Notes and References

[1] Hostetter, Susan, "Measuring Income for Developing and Reviewing Individual Tax Law Changes: Exploration of Alternative Concepts," Statistics of Income and Related Administrative Record Research: 1986-1987, U.S. Department of the Treasury, Internal Revenue Service, 1987.



Section 2

Description of the Sample*

This section describes the sample criteria and selection, the method of estimation, and the sampling variability of the estimates contained in this report. It also describes some of the limitations of the data. Statistical estimates included in this report are based on samples of tax returns.

Sample Selection

The statistics in this report were estimated from a stratified probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ filed by U.S. citizens and residents. The sample was designated at the Martinsburg Computing Center and was processed at the ten Internal Revenue Service (IRS) Centers during Calendar Year 1990. The total sample of 110,840 returns was selected from a population of 112,952,035 returns.

All returns processed during 1990 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later on, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns along with those that contained no income information were excluded from the tables in this report. Sample returns representing 816,322 returns were excluded from the tables as a result.

The estimates in this report are intended to represent all returns filed for Tax Year 1989. While about 97 percent of the returns processed during Calendar Year 1990 were for Tax Year 1989, a few were for noncalendar years ending during 1989 and 1990, and some were returns for prior years. Returns for prior years were used in place of 1989 returns received and processed after December 31, 1990. This was done in the belief that the characteristics of returns due but not yet processed could best be represented by the returns for previous income years that were processed in 1990. Therefore, data for Tax Year 1989 may include amounts for discontinued items, such as the deduction for a working married couple, reported on prior year returns processed in 1990.

Sample Design and Selection Criteria

Data from Forms 1040, 1040A, and 1040EZ processed to the IRS Individual Master File System at the Martinsburg Computing Center during Calendar Year 1990 were classified, by computer, into sample strata. These strata were based on the larger of total income or total loss amounts and the size of business plus farm receipts. In addition, the strata were based on the presence or absence of a Form 2555, Foreign Earned Income; a Form 1116, Computation of Foreign Tax Credit; a Schedule C, Profit or Loss from Business or Profession; a Schedule F, Farm Income and Expenses; and Form 4835, Farm Rental Income

^{*}Bonnye Walker designed the sample and prepared the text and tables in this section under the direction of Yahia Ahmed, Chief, Mathematical Statistics Team, Coordination and Publications Staff.

and Expenses. Twenty variables were used to derive the total income and loss amounts.

Returns were then selected from the sample strata using two methodologies. One method used certain ending digits of the social security number (SSN), and the second method used ending digits of numbers generated from transformations of the SSN. The sampling rates for the various strata ranged from 0.02 percent to 100 percent.

Table C contains the number of returns in the population and sample by sample stratum for the United States. A comparison of the population counts in Table C with the total shown in the national tables of this report will disclose a small difference. This difference is the result of having excluded an estimated 816,322 returns (see above).

Method of Estimation

Weighting factors were obtained by dividing the population count of returns in a sample stratum by the number of sample returns for that stratum. These weighting factors were used to generate all of the estimated numbers of returns and amounts in this report.

Table Presentation

Whenever a weighted frequency is less than 3, the estimate and its corresponding amount are combined or deleted in order to avoid disclosure of information for specific taxpayers. (The combined or deleted data, if any, are included in the corresponding column totals.) These combinations and deletions are indicated by a double asterisk (**) and by a dagger (†), respectively. Estimates based on less than 10 sampled returns are considered to be unreliable. These estimates are noted by a single asterisk (*) to the left of the data unless all of the sampled returns are selected with certainty (at the 100 percent rate).

In the tables, a dash (—) in place of a frequency or an amount indicates that either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any of the sampled returns.

Processing and Management of the Sample

While the sample was being selected, the selection process was monitored by applying prescribed sampling rates for each stratum to the population for that stratum. A follow-up was required to reconcile differences between the actual number of returns designated for each sample strata and the expected number.

In transcribing and tabulating the information from the returns in the sample, checks were imposed to improve the quality of the resulting estimates. Incorrect or missing entries on the sampled record were altered during statistical editing to make them consistent with other entries on the return and accompanying schedules. Data were also adjusted during processing in an attempt to achieve consistent statistical definitions. For example, a taxpayer may have reported director's fees on the "other income" line of the Form 1040 return. If this situation had been detected during statistical processing, the amount of director's fees would have been transferred to salaries and wages in the sample record.

The quality of the sample data was controlled at the IRS service centers by means of a continuous verification system that used computer tests to check for mathematical errors and inconsistent or missing data [1], [2].

Some returns designated for the sample are not available for SOI processing because other areas of IRS, such as Audit and Collection, need the return at the same time as SOI. These returns are referred to as unavailable returns. During Tax Year 1989 there were 69 unavailable returns which constituted about 0.06 percent of the designated sample. The chart below contains the percentage of unavailable returns for Tax Years 1986—1989.

Year	1986	1987	1988	1989
Percent	0.31	0.14	0.11	0.06

Table C.—Number of Forms 1040, 1040A and 1040EZ in the Population and Sample, 1989

	Description of the sample strata	Number of a Population	Sample
		counts	counts
Count total		(1)	(2) 110,840
	oss income of \$200,000 and over with no income tax after	112,932,033	110,040
	eferences, total	1,113	1,1132
	chedule C (business or profession) net profit or loss of	1,,,,,	1,110
\$400,000 and over total		11,219	11,219
Larger of total income amount	and Size of business receipts	,	,
or total loss amount	plus farm receipts		
rms 1040 only with Form 2555, total		192,486	838
Under \$60,000		116,504	106
\$60,000 under \$125,000	Under \$1,000,000		
Under \$60,000		47,145	55
\$125,000 under \$600,000		27.716	105
Under \$125,000		27,716	405
\$600,000 under \$2,500,000		1,050	201
Under \$600,000		1,050	201
\$2,500,000 and over		71	71
1040 only with Form 1116 but n	ithout Form 2555, total	604,096	10,977
		270,438	289
Under \$60,000		270,430	209
\$60,000 under \$125,000 Under \$60,000		168,760	245
\$125,000 under \$600,000		,,,,,,	2.5
Under \$125,000		137,243	1,901
\$600,000 under \$2,500,000			
Under \$600,000		23,286	4,173
\$2,500,000 and over			
Under \$2,500,000	\$30,000,000 and over	4,369	4,369
ms 1040 only with Schedule C, but v	rithout Form 2555 or Form 1116, total	14,193,157	21,977
Under \$30,000		6,907,661	5,085
\$30,000 under \$60,000		4,543,815	4,975
Under \$30,000			
\$60,000 under \$125,000	Under \$1,000,000	2 060 422	2,925
Under \$60,000		2,069,422	2,923
\$125,000 under \$250,000		489,763	1,326
Under \$125,000		105,700	1,020
Under \$250,000		142,882	2,021
\$600,000 under \$1,200,000			
Under \$600,000		26,066	1,263
\$1,200,000 under \$2,500,000			
Under \$1,200,000		9,191	1,644
\$2,500,000 under \$6,000,000		2 224	1.616
Under \$2,500,000		3,234	1,615
\$6,000,000 and over		1,123	1,123
Under \$6,000,000		2.261.478	4,789
Under \$30,000	ithout Form 2555, Form 1116, or Schedule C, total	1.146.475	967
		1,140,475	, , , ,
\$30,000 under \$60,000		747,267	1,065
\$60,000 under \$125,000		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Under \$60,000	· · · · · · · · · · · · · · · · · · ·	279,802	442
\$125,000 under \$250,000	Under \$5,000,000		
Under \$125,000	\$1,000,000 under \$5,000,000	58,463	192
\$250,000 under \$600,000	Under \$10,000,000		
Under \$250,000		21,631	408
\$600,000 under \$1,200,000		5 100	240
Under \$600,000		5,102	340
\$1,200,000 under \$2,500,000		1,772	409
Under \$1,200,000		1,772	407
Under \$2,500,000		699	699
\$6,000,000 and over			
Under \$6,000,000		267	267
ms 1040EZ, total		. 18,660,320	3,729
Under \$30,000		18,240,587	3,608
\$30,000 and over	Not applicable	419,733	121
			6,211
Under \$30,000		17,070,817	5,139
\$30,000 and over	****	2,717,758	1,072
rms 1040, 1040A, and 1040EZ witho	ut Form 2555, Form 1116, Schedule C,	57 230 501	49,987
		. 57,239,591 30,982,022	20,558
Under \$30,000		18,341,743	10,640
\$60,000 under \$125,000		6,686,219	5,921
\$125,000 under \$250,000		870,714	1,371
\$250,000 under \$600,000	Not applicable	274,996	2,020
\$600,000 under \$1,200,000		56,722	2,374
		18,778	2,477
\$1,200,000 under \$2,500,000 \$2,500,000 under \$6,000,000		6,281	2,510

¹ This population includes an estimated 816,322 returns that were excluded from other tables in this report because they contained no income information or represented amended or tentative returns identified after sampling.

² This population includes 35 Form 1040 returns that have alternative minimum tax or income tax after credits other than zero.

After the completion of service center review, data were further validated, tested, and balanced at the Detroit Computing Center. Computer adjustments and imputations for selected fields were used to make each record internally consistent, and the data were then tabulated.

A small subsample of returns was selected and independently reviewed, analyzed, and processed for a quality evaluation. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax laws, taxpayer reporting variations and limitations, economic conditions, comparability with other statistical series, and statistical techniques used in data processing.

Sample Redesign

A complete revision of the sample design used to produce the statistics from individual income tax returns is being phased in over a 6-year period beginning with Tax Year 1987 and ending with Tax Year 1992. In addition to new strata definitions and methods of estimation, the revisions include the development of a longitudinal panel. For additional details on the redesign see [3], [4], [5], [6], [7] and [8].

Notes and References

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^{*}Production and review of tables was coordinated by Edward Gross, Jr. Craig Ammon, William Bradley, Charles Hicks, Robert Kalish, Barbara Marshall, Kenneth Rice, and were responsible for specific tables.

Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income

			All returns				Taxab	le returns	
Size and accumulated size of adjusted gross income	Number of	Percentage		ed gross incom less deficit	е	Number of	Percentage	Adjusted gross il less deficit	
aupsieu gross moonie	returns	of total	Amount	Percentage of total	Average (dollars)	returns	of total	Amount	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Size of Adjusted Gross Income									į
Total	112,135,673	100.0	3,256,358,156	100.0	29,039	89,178,355	100.0	3,158,293,754	100.0
No adjusted gross income	822,952	0.7	- 42,499,835	(3)	- 51,643	5,961	(2)	- 2,971,100	(3)
\$1 under \$1,000 \$1,000 under \$2,000 . \$2,000 under \$3,000 . \$3,000 under \$4,000 . \$4,000 under \$5,000 .	3,042,994 3,926,273 3,404,373 3,301,756 3,094,100	27 35 30 2.9 28	1,842,104 5,863,307 8,501,571 11,515,294 13,866,134	0 1 0.2 0.3 0 4 0.4	605 1,493 2,497 3,488 4,481	768,330 1,137,732 880,974 1,268,463 935,383	0 9 1 3 1 0 1 4 1°0	584,981 1,656,786 2,201,502 4,439,894 4,138,774	(2) 0 1 0.1 0 1 0 1
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 . \$9,000 under \$10,000	3,109,173 2,971,196 3,118,710 2,918,864 2,888,834	2.8 2.6 2.8 2.6 2.6	17,027,059 19,249,842 23,375,144 24,814,435 27,390,094	0.5 0.6 0.7 0.8 0.8	5,476 6,479 7,495 8,501 9,481	1,852,733 1,890,025 2,011,182 1,744,101 1,826,873	2.1 2.1 2.3 2.0 2.0	10,204,703 12,213,738 15,076,487 14,819,294 17,317,883	0 3 0 4 0.5 0.5 0.5
\$10,000 under \$11,000 . \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000 .	3,066,152 2,870,844 2,975,242 2,780,386 2,610,322	27 26 27 25 23	32,182,062 33,029,347 37,194,002 37,519,950 37,808,460	1 0 1 0 1.1 1.2 1 2	10,496 11,505 12,501 13,495 14,484	2,072,195 2,057,288 2,201,358 2,164,192 2,147,997	2.3 2.3 2.5 2.4 2.4	21,750,738 23,663,054 27,535,240 29,193,440 31,128,312	0 7 0.7 0.9 0 9 1 0
\$15,000 under \$16,000 \$16,000 under \$17,000 \$17,000 under \$18,000 \$18,000 under \$19,000 \$19,000 under \$20,000	2,492,158 2,421,585 2,366,989 2,312,593 2,144,966	2.2 2.2 2.1 2.1 1.9	38,609,252 39,973,936 41,406,065 42,762,287 41,833,912	1 2 1 2 1 3 1.3 1 3	15,492 16,507 17,493 18,491 19,503	2,210,950 2,274,072 2,238,695 2,225,557 2,109,484	2.5 2.6 2.5 2.5 2.4	34,271,843 37,533,526 39,157,637 41,153,673 41,142,797	1 1 1 2 1 2 1 3 1 3
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000	9,332,301 7,615,124 12,100,369 8,590,272 9,921,341	83 68 10.8 77 88	208,961,701 209,191,554 420,231,928 383,689,075 594,483,386	6 4 6 4 12 9 11 8 18 3	22,391 27,471 34,729 44,666 59,920	9,173,782 7,541,919 12,046,515 8,560,180 9,905,916	10.3 8.5 13.5 9.6 11.1	205,473,198 207,195,437 418,392,529 382,362,994 593,569,941	65 66 132 12.1 188
\$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	3,059,386 2,090,358 612,814 115,646 57,603	2.7 1.9 0.5 0.1 0.1	261,107,136 276,331,693 179,115,618 78,516,288 151,465,353	8 0 8 5 5.5 2 4 4 7	85,346 132,193 292,284 678,936 2,629,470	3,053,791 2,087,727 611,980 115,492 57,510	3 4 2.3 0.7 0.1	260,645,078 275,945,659 178,874,534 78,412,040 151,209,142	8.3 8 7 5 7 2.5 4 8

					Taxable returns-	-Continued					
		Taxable income		Inco	ome tax after credits	3		Tota	al income ta	ıx	
Size and accumulated size of adjusted gross income									Percentage	of	
aujusieu gross income	Number of returns	Amount	Percentage of total	Number of returns	Amount	Percentage of total	Amount	Total	Taxable income	Adjusted gross income less deficit	Averege income tax (dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Size of Adjusted Gross Income											
Total	89,127,496	2,166,089,001	100.0	89,162,747	432,109,004	100.0	432,939,998	100.0	20.0	13.7	4,855
No adjusted gross income	_	_	_	1,171	35,529	(2)	102,251	(2)	(3)	(3)	17,153
\$1 under \$1,000 \$1,000 under \$2,000 . \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	765,315 1,134,867 880,966 1,265,449 929,354	158,351 499,375 526,899 870,872 1,372,618	(2) (2) (2) (2) (2) 0 1	768,329 1,137,732 880,974 1,268,463 935,383	26,594 83,638 88,244 140,684 221,105	(2) (2) (2) (2) (2) 0 1	26,595 84,079 91,712 140,829 221,105	(2) (2) (2) (2) (2) 0.1	16 8 16 8 17 4 16.2 16 1	4.5 5 1 4 2 3.2 5.3	35 74 104 111 236
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	1,846,853 1,887,307 2,009,654 1,742,594 1,822,786	2,096,222 3,074,578 5,163,646 6,025,799 7,143,890	0.1 0.1 0.2 0.3 0.3	1,852,733 1,890,023 2,011,161 1,744,101 1,825,802	344,699 463,805 789,220 910,696 1,074,401	0 1 0.1 0 2 0 2 0 2	344,908 463,883 789,320 910,696 1,076,040	0.1 0.1 0.2 0.2 0.2	16 5 15 1 15.3 15 1 15 1	3 4 3 8 5 2 6 1 6 2	186 245 392 522 589
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	2,070,688 2,054,866 2,201,358 2,162,632 2,145,725	9,390,740 10,572,743 13,462,531 14,415,592 16,192,554	0.4 0.5 0.6 0.7 0.7	2,072,195 2,057,287 2,201,358 2,164,139 2,147,084	1,407,831 1,589,078 1,982,589 2,063,155 2,279,705	0.3 0.4 0.5 0.5 0.5	1,407,831 1,589,089 1,983,621 2,063,337 2,279,987	0.3 0.4 0.5 0.5 0.5	15.0 15.0 14.7 14.3 14.1	6.5 6 7 7 2 7 1 7 3	679 772 901 953 1,061
\$15,000 under \$16,000 \$16,000 under \$17,000 \$17,000 under \$18,000 \$18,000 under \$19,000 \$19,000 under \$20,000	2,210,942 2,274,072 2,238,695 2,225,536 2,109,348	18,188,494 19,729,357 21,731,550 22,928,803 23,404,463	08 09 10 11	2,210,942 2,274,072 2,238,695 2,225,536 2,109,348	2,559,704 2,765,301 3,112,456 3,344,280 3,502,902	06 06 07 08 08	2,559,907 2,765,301 3,121,130 3,344,338 3,504,766	0.6 0.6 0.7 0.8 0.8	14 1 14 0 14 4 14 6 15 0	75 74 80 81 85	1,158 1,216 1,394 1,503 1,661
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000	9,173,777 7,541,203 12,046,484 8,558,577 9,903,864	122,122,458 131,703,925 278,017,605 262,963,947 424,526,687	5.6 61 128 121 196	9,173,777 7,541,135 12,046,275 8,558,417 9,903,386	18,192,386 20,714,933 45,588,526 44,013,965 81,195,853	4 2 4 8 10 6 10 2 18 8	18,193,167 20,726,836 45,597,597 44,034,240 81,250,313	42 48 105 102 188	149 157 164 167 191	8.9 10 0 10 9 11 5 13 7	1,983 2,748 3,785 5,144 8,202
\$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	3,053,693 2,086,443 611,612 115,378 57,458	193,038,040 212,155,734 146,369,170 66,874,734 131,367,623	8 9 9 8 6 8 3.1 6 1	3,052,872 2,085,957 611,615 115,343 57,441	42,632,646 54,321,970 41,468,925 18,759,023 36,435,162	99 126 96 43 84	42,671,702 54,471,932 41,631,082 18,882,584 36,609,819	9 9 12.6 9 6 4 4 8 5	22 1 25 7 28 4 28 2 27 9	16 4 19 7 23 3 24 1 24 2	13,973 26,092 68,027 163,497 636,582

Footnote(s) at end of table

Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income—Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

			All returns				Taxab	le returns	
Size and accumulated size of adjusted gross income	Number of	Percentage		ed gross income ess deficit	•	Number of	Percentage	Adjusted gross i less defici	
aujusteu gross iricome	returns	of total	Amount	Percentage of total 1	Average (dollars)	returns	of total	Amount	Percentage of total 1
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Cumulated from Smallest Size of Adjusted Gross Income									
No adjusted gross income	822,952	0.7	- 42,499,835	(3)	- 51,643	5,961	(2)	- 2,971,100	(3)
\$1 under \$1,000 \$1 under \$2,000 \$1 under \$3,000 \$1 under \$4,000 \$1 under \$5,000	3,042,994 6,969,267 10,373,639 13,675,395 16,769,495	2.7 6.2 9.3 12.2 15.0	1,842,104 7,705,411 16,206,982 27,722,276 41,588,410	0.1 0.2 0.5 0.8 1.3	605 1,106 1,562 2,027 2,480	768,330 1,906,062 2,787,036 4,055,499 4,990,882	0 9 2 1 3 1 4 5 5.6	584,981 2,241,766 4,443,269 8,883,163 13,021,938	(2) 0.1 0.1 0.3 0.4
\$1 under \$6,000 \$1 under \$7,000 \$1 under \$8,000 \$1 under \$9,000 \$1 under \$10,000	19,878,668 22,849,863 25,968,574 28,887,437 31,776,272	17.7 20.4 23.2 25.8 28.3	58,615,469 77,865,311 101,240,455 126,054,891 153,444,985	1.8 2.4 3.1 3.8 4.7	2,949 3,408 3,899 4,364 4,829	6,843,615 8,733,640 10,744,822 12,488,923 14,315,795	7.7 9 8 12 0 14 0 16.1	23,226,641 35,440,378 50,516,866 65,336,160 82,654,043	0.7 1.1 1.6 2.1 2.6
\$1 under \$11,000 \$1 under \$12,000 \$1 under \$13,000 \$1 under \$14,000 \$1 under \$15,000	34,842,424 37,713,267 40,688,509 43,468,895 46,079,216	31 1 33 6 36.3 38 8 41.1	185,627,047 218,656,394 255,850,396 293,370,346 331,178,806	5 6 6 6 7 8 8.9 10.0	5,328 5,798 6,288 6,749 7,187	16,387,990 18,445,278 20,646,636 22,810,828 24,958,825	18.4 20.7 23.2 25.6 28.0	104,404,781 128,067,835 155,603,075 184,796,516 215,924,828	3.3 4 1 4 9 5.8 6.8
\$1 under \$16,000 \$1 under \$17,000 \$1 under \$18,000 \$1 under \$19,000 \$1 under \$20,000	48,571,374 50,992,959 53,359,948 55,672,542 57,817,507	43.3 45.5 47.6 49.6 51.6	369,788,058 409,761,993 451,168,059 493,930,346 535,764,258	11 2 12.4 13.7 15 0 16.2	7,613 8,036 8,455 8,872 9,266	27,169,775 29,443,847 31,682,542 33,908,099 36,017,583	30.5 33.0 35.5 38.0 40.4	250,196,671 287,730,196 326,887,833 368,041,506 409,184,303	7.9 -9.1 10.3 11.6 12.9
\$1 under \$25,000 \$1 under \$30,000 \$1 under \$40,000 \$1 under \$50,000 \$1 under \$50,000	67,149,808 74,764,932 86,865,300 95,455,573 105,376,913	59.9 66 7 77.5 85.1 94 0	744,725,959 953,917,514 1,374,149,441 1,757,838,516 2,352,321,902	22.6 28.9 41.7 53.3 71.3	11,091 12,759 15,819 18,415 22,323	45,191,364 52,733,283 64,779,798 73,339,978 83,245,894	50 7 59.1 72 6 82.2 93 3	614,657,501 821,852,938 1,240,245,467 1,622,608,460 2,216,178,401	19 4 26.0 39.2 51.3 70.1
\$1 under \$100,000 . \$1 under \$200,000 \$1 under \$500,000 \$1 under \$1,000,000 . \$1 or more	108,436,300 110,526,658 111,139,472 111,255,118 111,312,721	96 7 98.6 99 1 99 2 99.3	2,613,429,038 2,889,760,731 3,068,876,350 3,147,392,637 3,298,857,991	79 2 87 6 93.0 95.4 100 0	24,101 26,145 27,613 28,290 29,636	86,299,685 88,387,412 88,999,392 89,114,884 89,172,394	96.8 99.1 99.8 99.9 100.0	2,476,823,479 2,752,769,138 2,931,643,672 3,010,055,712 3,161,264,854	78.3 87 1 92.7 95.2 100.0
All returns	112,135,673	100.0	3,256,358,156	98.7	29,039	89,178,355	100.0	3,158,293,754	99.9

					Taxable returns-	-Continued					•
		Taxable income		Inco	ome tax after credits	5		Total	al income ta	3×	
Size and accumulated size of									Percentage	e of	
adjusted gross income	Number of returns	Amount	Percentage of total	Number of returns	Amount	Percentage of total	Amount	Total	Taxable income	Adjusted gross income less deficit	Average income tax (dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Cumulated from Smallest Size of Adjusted Gross Income											
No adjusted gross income	_	_		1,171	35,529	(2)	102,251	(2)	(3)	(3)	17,153
\$1 under \$1,000 \$1 under \$2,000 \$1 under \$3,000 \$1 under \$4,000 \$1 under \$5,000	765,315 1,900,181 2,781,148 4,046,597 4,975,952	158,351 657,726 1,184,625 2,055,497 3,428,115	(²) (²) 0.1 0.1 0.2	768,329 1,906,061 2,787,035 4,055,498 4,990,881	26,594 110,231 198,475 339,160 560,265	(2) (2) (2) 0 1 0 1	26,595 110,674 202,387 343,215 564,320	(2) (2) (2) (2) 0 1 0 1	16 8 16 8 17 1 16 7 16.5	45 49 46 3.9 43	35 58 73 85 113
\$1 under \$6,000 \$1 under \$7,000 \$1 under \$8,000 \$1 under \$9,000 \$1 under \$10,000	6,822,805 8,710,111 10,719,765 12,462,359 14,285,146	5,524,338 8,598,916 13,762,562 19,788,361 26,932,251	03 0.4 06 09	6,843,614 8,733,637 10,744,798 12,488,899 14,314,701	904,963 1,368,769 2,157,988 3,068,684 4,143,085	0.2 0.3 0.5 0.7 1.0	909,229 1,373,111 2,162,432 3,073,127 4,149,167	0 2 0 3 0.5 0.7 1 0	16 5 16 0 15 7 15 5 15 4	3 9 3 9 4.3 4 7 5.0	133 157 201 246 290
\$1 under \$11,000 \$1 under \$12,000 \$1 under \$13,000 \$1 under \$14,000 \$1 under \$15,000	16,355,834 18,410,700 20,612,058 22,774,690 24,920,415	36,322,991 46,895,733 60,358,264 74,773,856 90,966,410	1.7 2.2 2.8 3.5 4.2	16,386,896 18,444,183 20,645,540 22,809,679 24,956,763	5,550,916 7,139,994 9,122,584 11,185,738 13,465,443	13 17 2.1 26 31	5,556,999 7,146,087 9,129,708 11,193,046 13,473,033	1.3 1.7 2.1 2.6 3.1	15 3 15 2 15 1 15 0 14 8	5.3 5.6 5.9 6.1 6.2	339 387 442 491 540
\$1 under \$16,000 \$1 under \$17,000 \$1 under \$18,000 \$1 under \$19,000 \$1 under \$20,000	27,131,357 29,405,429 31,644,125 33,869,660 35,979,008	109,154,904 128,884,261 150,615,811 173,544,614 196,949,076	5 0 6.0 7 0 8 0 9 1	27,167,705 29,441,777 31,680,473 33,906,009 36,015,356	16,025,148 18,790,449 21,902,905 25,247,185 28,750,087	3 7 4 3 5 1 5 8 6 7	16,032,940 18,798,241 21,919,371 25,263,709 28,768,475	3 7 4 3 5 1 5 8 6 6	14 7 14 6 14 6 14 6 14 6	6 4 6.5 6 7 6 9 7 0	590 638 692 745 799
\$1 under \$25,000 \$1 under \$30,000 \$1 under \$40,000 \$1 under \$50,000 \$1 under \$75,000	45,152,785 52,693,988 64,740,472 73,299,048 83,202,912	319,071,535 450,775,460 728,793,065 991,757,012 1,416,283,699	14 7 20 8 33 6 45 8 65 4	45,189,133 52,730,268 64,776,543 73,334,961 83,238,346	46,942,473 67,657,406 113,245,932 157,259,896 238,455,750	10 9 15 7 26.2 36 4 55 2	46,961,643 67,688,479 113,286,075 157,320,315 238,570,628	10 8 15 6 26 2 36.3 55.1	14 7 15.0 15 5 15 9 16 8	7 6 8 2 9 1 9 7 10 8	1,039 1,284 1,749 2,145 2,866
\$1 under \$100,000 \$1 under \$200,000 \$1 under \$500,000 \$1 under \$1,000,000 \$1 or mare	86,256,605 88,343,048 88,954,661 89,070,039 89,127,496	1,609,321,739 1,821,477,473 1,967,846,643 2,034,721,378 2,166,089,001	74 3 84 1 90 8 93 9 100 0	86,291,218 88,377,175 88,988,791 89,104,134 89,161,576	281,088,395 335,410,365 376,879,290 395,638,314 432,073,475	65.1 77.6 87.2 91.6 100.0	281,242,330 335,714,262 377,345,344 396,227,928 432,837,747	65 0 77.5 87 2 91 5 100.0	17 5 18 4 19 2 19.5 20 0	11 4 12.2 12 9 13 2 13 7	3,259 3,798 4,240 4,446 4,854
All returns ,	89,127,496	2,166,089,001	100.0	89,162,747	432,109,004	100.0	432,939,998	100.0	20.0	13.7	4,855

Foolnote(s) at end of table

Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income—Continued

			All returns				Taxat	ole returns	
Size and accumulated size of adjusted gross income	Number of	Percentage	Adjus	ted gross incom less deficit	ne	Number of	Percentage	Adjusted gross less defici	
aujusieu gruss incume	returns	of total	Amount	Percentage of total 1	Average (dollars)	returns	of total	Amount	Percentage of total 1
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Cumulated from Largest Size of Adjusted Gross Income									
\$1,000,000 or more	57,603	01	151,465,353	4 6	2,629,470	57,510	01	151,209,142	4 8
\$500,000 or more	173,249	02	229,981,641	7 0	1,327,463	173,002	02	229,621,182	7.3
\$200,000 or more	786,063	07	409,097,259	12 4	520,438	784,982	09	408,495,716	12.9
\$100,000 or more	2,876,421	26	685,428,953	20 8	238,292	2,872,709	32	684,441,375	21 7
\$75,000 or more	5,935,808	53	946,536,089	28.7	159,462	5,926,500	66	945,086,453	29.9
\$50,000 or more	15,857,148	14 1	1,541,019,474	46.7	97,181	15,832,416	1.7 8	1,538,656,394	48.7
\$40,000 or more	24,447,421	21 8	1,924,708,549	58.3	78,728	24,392,596	27 4	1,921,019,387	60 8
\$30,000 or more	36,547,789	32 6	2,344,940,477	71.1	64,161	36,439,111	40 9	2,339,411,916	74 0
\$25,000 or more	44,162,913	39 4	2,554,132,031	77.4	57,834	43,981,030	49 3	2,546,607,353	80 6
\$20,000 or more	53,495,214	47 7	2,763,093,732	83.8	51,651	53,154,812	59 6	2,752,080,551	87.1
\$19,000 or more	55,640,179	49 6	2,804,927,644	85.0	50,412	55,264,295	62 0	2,793,223,348	88.4
\$18,000 or more	57,952,773	51 7	2,847,689,932	86 3	49,138	57,489,852	64 5	2,834,377,021	89.7
\$17,000 or more	60,319,762	53.8	2,889,095,997	87 6	47,896	59,728,547	67 0	2,873,534,658	90.9
\$16,000 or more	62,741,347	56 0	2,929,069,933	88 8	46,685	62,002,619	69 5	2,911,068,183	92.1
\$15,000 or more	65,233,505	58 2	2,967,679,185	90 0	45,493	64,213,569	72 0	2,945,340,026	93.2
\$14,000 or more	67,843,826	60 5	3,005,487,645	91 1	44,300	66,361,566	74 4	2,976,468,338	94 2
\$13,000 or more	70,624,212	63 0	3,043,007,595	92.2	43,087	68,525,758	76 8	3,005,661,779	95.1
\$12,000 or more	73,599,453	65 6	3,080,201,597	93 4	41,851	70,727,116	79 3	3,033,197,019	95.9
\$11,000 or more	76,470,297	68 2	3,113,230,944	94 4	40,712	72,784,404	81 6	3,056,860,073	96.7
\$10,000 or more	79,536,449	70 9	3,145,413,006	95.3	39,547	74,856,599	83 9	3,078,610,811	97 4
\$9,000 or more	82,425,284	73 5	3,172,803,100	96.2	38,493	76,683,471	86 0	3,095,928,694	97 9
\$8,000 or more	85,344,147	76 1	3,197,617,535	96.9	37,467	78,427,572	87 9	3,110,747,988	98.4
\$7,000 or more	88,462,858	78.9	3,220,992,680	97.6	36,411	80,438,754	90 2	3,125,824,476	98.9
\$6,000 or more	91,434,053	81 5	3,240,242,522	98.2	35,438	82,328,780	92 3	3,138,038,213	99 3
\$5,000 or more	94,543,226	84 3	3,257,269,580	98.7	34,453	84,181,512	94 4	3,148,242,916	99.6
\$4,000 or more	97,637,326	87 1	3,271,135,715	99 2	33,503	85,116,895	95 4	3,152,381,691	99.7
\$3,000 or more	100,939,082	90 0	3,282,651,009	99 5	32,521	86,385,358	96 9	3,156,821,585	99.9
\$2,000 or more	104,343,454	93 1	3,291,152,580	99.8	31,542	87,266,332	97 9	3,159,023,088	99.9
\$1,000 or more	108,269,727	96 6	3,297,015,887	99 9	30,452	88,404,064	99 1	3,160,679,873	100.0
\$1 or more	111,312,721	99 3	3,298,857,991	100.0	29,636	89,172,394	100 0	3,161,264,854	100.0
All returns	. 112,135,673	100.0	3,256,358,156	98.7	29,039	89,178,355	100.0	3,158,293,754	99.9

		1						-			
					Taxable returns-	-Continued					
		Taxable income		Ince	ome tax after credit	S		Tot	al income te	3x	
Size and accumulated size of									Percentage	e of	
adjusted gross income	Number of returns	Amount	Percentage of total	Number of returns	Amount	Percentage of total	Amount	Total	Taxable income	Adjusted gross income less deficit	Average income tax (dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Cumulated from Largest Size of Adjusted Gross Income											
\$1,000,000 or more \$500,000 or more \$200,000 or more \$100,000 or more \$75,000 or more	57,458 172,836 784,448 2,870,891 5,924,584	131,367,623 198,242,358 344,611,528 556,767,262 749,805,302	6 1 9 2 15 9 25 7 34 6	57,441 172,785 784,400 2,870,358 5,923,229	36,435,162 55,194,185 96,663,110 150,985,080 193,617,726	8 4 12 8 22 4 34 9 44 8	36,609,819 55,492,403 97,123,485 151,595,417 194,267,119	8 5 12 8 22 4 35 0 44 9	27 9 28 0 28 2 27 2 25.9	24 2 24 2 23 8 22.1 20 6	636,582 320,762 123,727 52,771 32,779
\$50,000 or more \$40,000 or more \$30,000 or more \$25,000 or more \$20,000 or more	15,828,448 24,387,024 36,433,509 43,974,711 53,148,488	1,174,331,989 1,437,295,936 1,715,313,541 1,847,017,466 1,969,139,925	54 2 66 4 79 2 85 3 90 9	15,826,615 24,385,032 36,431,308 43,972,443 53,146,220	274,813,579 318,827,543 364,416,069 385,131,003 403,323,388	63 6 73 8 84 3 89 1 93.3	275,517,432 319,551,672 365,149,268 385,876,104 404,069,272	63 6 73 8 84 3 89 1 93 3	23 5 22 2 21 3 20.9 20 5	17 9 16 6 15 6 15 2 14 7	17,402 13,100 10,021 8,774 7,602
\$19,000 or more \$18,000 or more \$17,000 or more \$16,000 or more \$15,000 or more	55,257,836 57,483,372 59,722,067 61,996,139 64,207,081	1,992,544,387 2,015,473,190 2,037,204,740 2,056,934,097 2,075,122,591	92 0 93.0 94 0 95.0 95 8	55,255,567 57,481,103 59,719,798 61,993,870 64,204,813	406,826,291 410,170,570 413,283,027 416,048,327 418,608,032	94 1 94.9 95 6 96.3 96 9	407,574,038 410,918,376 414,039,506 416,804,807 419,364,714	94 1 94 9 95 6 96.3 96 9	20 5 20 4 20.3 20 3 20 2	14 6 14 5 14 4 14 3 14 2	7,375 7,148 6,932 6,722 6,531
\$14,000 or more \$13,000 or more \$12,000 or more \$11,000 or more \$10,000 or more	66,352,806 68,515,439 70,716,796 72,771,663 74,842,351	2,091,315,145 2,105,730,737 2,119,193,267 2,129,766,010 2,139,156,750	96.5 97.2 97.8 98.3 98.8	66,351,896 68,516,036 70,717,393 72,774,680 74,846,875	420,887,737 422,950,891 424,933,481 426,522,559 427,930,390	97 4 97 9 98 3 98 7 99 0	421,644,702 423,708,039 425,691,660 427,280,748 428,688,580	97 4 97 9 98 3 98 7 99 0	20 2 20 1 20 1 20 1 20 0	14 2 14 1 14 0 14 0 13 9	6,354 6,183 6,019 5,870 5,727
\$9,000 or more \$8,000 or more \$7,000 or more \$6,000 or more \$5,000 or more	76,665,137 78,407,731 80,417,385 82,304,692 84,151,545	2,146,300,640 2,152,326,439 2,157,490,085 2,160,564,663 2,162,660,886	99 1 99 4 99 6 99 7 99 8	76,672,677 78,416,777 80,427,939 82,317,962 84,170,695	429,004,791 429,915,487 430,704,707 431,168,512 431,513,211	99 3 99 5 99 7 99 8 99.9	429,764,620 430,675,316 431,464,636 431,928,518 432,273,427	99 3 99 5 99 7 99 8 99 8	20 0 20 0 20 0 20 0 20 0	13.9 13.8 13.8 13.8 13.7	5,604 5,491 5,364 5,246 5,135
\$4,000 or more \$3,000 or more \$2,000 or more \$1,000 or more \$1 or more	85,080,899 86,346,348 87,227,315 88,362,182 89,127,496	2,164,033,504 2,164,904,376 2,165,431,275 2,165,930,649 2,166,089,001	99 9 99 9 100 0 100 0	85,106,077 86,374,541 87,255,515 88,393,247 89,161,576	431,734,316 431,875,000 431,963,244 432,046,882 432,073,475	99 9 99 9 100.0 100 0	432,494,532 432,635,361 432,727,073 432,811,152 432,837,747	99 9 99 9 100 0 100.0 100 0	20 0 20 0 20 0 20.0 20 0	13 7 13 7 13 7 13 7 13 7	5,081 5,008 4,959 4,896 4,854
All returns	89,127,496	2,166,089,001	100.0	89,162,747	432,109,004	100.0	432,939,998	100.0	20.0	13.7	4,855

Percent based on positive income only 2 Less than 0.05 percent 3 Percent not computed NOTE Detail may not add to totals because of rounding.

Table 1.2—All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status

							All returns						
Size of adjusted gross income	Newborot	Adjusted	i ci	Total itemize	Total Itemized deductions	Standard	Standard deduction	Taxabi	ТахаЫе іпсоте	Income tax	Income tax after credits	Totalin	Total income tax
	returns	gross income less deficit	amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)
All returns, total	112,135,673	3,256,358,156	447,129,806	31,972,317	430,977,999	79,338,895	309,431,034	92,313,789	2,173,345,881	89,162,747	432,109,004	89,178,355	432,939,998
No adjusted gross income	822,952	- 42,499,835	3,236,341	ļ	***	1	1	ı	l	1,171	35,529	5,961	102,251
\$1 under \$5,000	16,769,495	41,588,410	25,841,291	162,917	1,486.812	16,605,071	44,743,949	5,073,979	3,435,344	4,990,881	560,265	4,990,882	564,320
\$5,000 under \$15,000	15,006,777	177 733 821	50 907 910	629,378 1 068 327	5,544,711 8 915 497	14,377,399	54.644.476	9,855,065	24,079,405	9,323,820	3.582,821	9,324,913	3,584,847
\$15,000 under \$20,000	11,738,291	204,585,452	44,573,921	1,507,281	12,176,552	10,231,010	42,108,901	11,453,173	107.022,965	11,058,593	15,284,643	11,058,757	15,295,442
\$20,000 under \$25,000	9,332,301	208,961,701	39,450,084	1,968,007	16,118,559	7,364,294	31,552,232	9,215,631	122,363,183	9.173.777	18,192,386	9,173,782	18,193,167
\$25,000 under \$30,000	7,615,124	209,191,554	34,563,796	2.321,050	19,669,661	5.294,074	23,435,320	7,560,711	131,904,440	7,541,135	20,714,933	7,541,919	20,726,836
\$40,000 under \$50,000	8.590.272	383,689,075	48.483.166	5,354,124	56 658 247	6,735,245 3 165,828	31,389,259	12,062,779 8 566 122	278,320,160	12,046,275	45,588,526	12,046,515	45,597,597
\$50,000 under \$75,000	9,921,341	594,483,386	59,066,080	7,978,928	101,063,378	1,942,413	10,011,319	9,906,175	424,581,970	9,903,386	81,195,853	9,905,916	81,250,313
\$75,000 under \$100,000	3,059,386	261,107,136	17,966,464	2,802,965	48,788,332	256,421	1,353,450	3,055,245	193,047,596	3,052,872	42,632,646	3,053,791	42.671.702
\$100,000 under \$200,000	2,090,358	276,331,693	12,373,173	1,975,980	51,329,803	114,377	293,960	2,086,857	212,184,703	2,085,957	54,321,970	2,087,727	54,471,932
\$200,000 under \$500,000	612,814	179,115,618	3,656,078	598,105	29,131,280	14,709	74,976	611,729	146,390,252	611,615	41,468,925	611,980	41,631,082
\$1.000,000 or more	57,603	78,516,288 151,465,353	314,014	113,790	11,031,212	1,856	9,271	115,395	66,881,786	115,343	18,759,023	115,492	18,882,584
Taxable returns, total	89,178,355	3,158,293,754	358,432,996	30,427,264	406,692,432	58,743,623	230,525,280	89,127,496	2,166,089,001	89,162,747	432,109,004	89,178,355	432,939,998
No adjusted gross income	5,961	-2,971,100	24,303	ı	t		I		1	1,171	35,529	5,961	102,251
\$1 under \$5,000	4,990,882	13,021,938	97,590	13,275	40,176	4.976,100	9,547,800	4,975,952	3,428,115	4,990,881	560,265	4,990,882	564.320
\$5,000 under \$10,000	9,324,913	69,632,105	16,130,083	210,662	932,534	9,114,252	29,110,743	9,309,194	23,504,135	9,323,820	3,582,821	9,324,913	3,584,847
\$15,000 under \$20,000	11,058,757	193,259,475	38,920,424	1,254,433	3,780,473	9.804.324	37,920,799	10,635,270	105,982,666	10,642,063	9,322,358	10,643,030	9,323,866
\$20,000 under \$25,000	9,173,782	205,473,198	38.134.984	1.839 166	13.816.274	7.334 616	31 400 084	9 173 777	122 122 458	9 173 777	18 192 386	9 173 782	18 193 167
\$25,000 under \$30,000	7,541,919	207,195,437	33,996,545	2,256,594	18,110,351	5,285,324	23,390,888	7,541,203	131,703,925	7,541,135	20,714,933	7,541,919	20,726,836
\$30,000 under \$40,000 \$40,000 under \$50,000	12,046,515 8 560 180	418,392,529	61,353,847	5,323,256	47,699,143	6,723,259	31,324,835	12,046,484	278,017,605	12.046.275	45,588,526	12,046,515	45,597,597
\$50,000 under \$75,000	9,905,916	593,569,941	59,000,450	7,963,571	100,095,906	1,942,344	10,010,963	9,903,864	424,526,687	9,903,386	81,195,853	9,905,916	81,250,313
\$75,000 under \$100,000	3,053,791	260,645,078	17,928,638	2,797,370	48,340,915	256,421	1,353,450	3,053,693	193,038,040	3.052.872	42.632.646	3.053.791	42 671 702
\$100,000 under \$200,000	2.087.727	275,945,659	12,354,563	1,973,422	50,883,664	114,305	593,584	2,086,443	212,155,734	2,085,957	54,321,970	2,087,727	54,471,932
\$500,000 under \$1,000,000	115 492	178,874,534 78,412,040	3,651,266	597,303	28,812,336	14,677	74,837	611,612	146,369,170	611,615	41,468,925	611,980	41,631,082
\$1,000,000 or more	57,510	151,209,142	313,500	56,937	19,580,250	572	2,674	57,458	131,367,623	57,441	36,435,162	57,510	36,609,819
Nontaxable returns, total	22,957,318	98,064,402	88,696,810	1,545,054	24,285,567	20,595,273	78,905,755	3,186,293	7,256,880	1	1	1	1
Foolnote(s) at end of table													

Table 1.2—All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status—Continued

Page							Joint return	Joint returns of husbands and wives	wives					
Number of pass income Enamphor of the pass income Number of pass income Particles	Among on the property of the Control		Cotombo		Total itemized	deductions	Standard	leduction	Taxable	іпсоте	Income tax	after credits	Total income tax	оте вах
48,076,037 2212,411,053 300,244,494 2249,2666 333,321,161 25,196,553 156,433,569 1,500,295,922 1,475,184 386,797 -30,109,621 230,0244,494 22,492,666 333,321,161 25,196,553 136,43,326 1,500,295,922 1,475,184 386,797 -30,109,621 230,0244,494 22,492,666 3,510,948 3,510,948 3,510,948 3,510,948 3,510,948 3,510,948 3,510,944 3,510,948<	פודם כן פקומופק אנספט וויסטווים	Number of returns	gross income less deficit	Exemption	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
48,076,037 2.212,411,059 300,244,494 22,492,686 333,321,161 65,136,432 136,434,326 42,435,569 1,500,295,922 41,475,186 1,500,295,922 41,475,186 1,500,241,496 2,295,188 1,600,636 1,600,636 1,600,636 1,600,636 1,600,636 1,600,636 1,600,636 1,600,636 1,600,636 1,600,636 1,600,636 1,600,636 1,600,636 1,600,636 1,600,636 1,600,636 1,600,636 1,600,637 1,600,638 1,600,638 1,600,638 1,600,638 1,600,638 1,600,638 1,600,638 1,600,638 1,600,638 1,600,638 <		(14)	(18)	(16)	(71)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
1,100,677 3,300,899 6,720,656 6,593,46 6,993,47 1,088,249 1,957,456 48,577 1,956,574	All returns, total	1	2,212,411,059	300,244,494	22,492,686	333,321,161	-	136,434,326		1,500,295,922	41,475,184	305,916,719	41,484,854	306,529,699
1,150,517 3,360,846 6,729,055 6,2268 6,619,341 1,088,249 1,3770,040	No adjusted gross income		-30,109,621	2,295,188	-	1	1	ı	I	1	251	10,530	3,553	63,194
3915.683 3617.819 2.22.22.9115 380.128 3.510.946 3.543.956 16.60.396 3.681.159 3.681	\$1 under \$5,000	1,150,517	3,360,849	6,729,055	62,268	629,344	1,088,249	5,918,303	*3,322	106	10,865	*9,141	145,694	*12,499
3914346 88 085 184 24,301,813 833,3385 7,802,503 3,080,961 16,640,936 3,831,159 3,896,711 3,737,603 3,94346 6,633,48 1,146,247 3,246,033 4,243,048 1,146,247 1,146,147 1,146,147 1,146,147 1,146,147 1,146,147 1,146,147 1,146,147 1,146,147 1,146,147 1,146,147 1,146,147 1,146,147 1,146,147 1,146,147 1,146,147 1,146,147 1,146,147 1,146,147 1,146,147 1,144,147 1,144,148 1,144,147 1,144,147 1,144,147 1,144,147 1,144,147 1,144,147 1,144,147 1,144,147 1,144,144	\$3,000 under \$15,000 \$10,000 under \$15,000 \$15,000 under \$20,000	3,915,064	49,072,613	22,229,115	380,128	3,510,948 5,888,021	3,534,936	19,674,662	2,738,721	6,610,811	2,119,299	857,627 3,056,144	2,119,353	858,852 3,066,943
7.664.374 7.664.374 <t< td=""><td>\$20,000 under \$25,000</td><td>3,914,346</td><td>88,085,184</td><td>24,301,813</td><td>833,385</td><td>7,809,593</td><td>3,080,961</td><td>16,640,936</td><td>3,831,159</td><td>39,687,510</td><td>3,797,605</td><td>5,860,615</td><td>3,797,609</td><td>5,861,251</td></t<>	\$20,000 under \$25,000	3,914,346	88,085,184	24,301,813	833,385	7,809,593	3,080,961	16,640,936	3,831,159	39,687,510	3,797,605	5,860,615	3,797,609	5,861,251
6 6723.34 301.170.35 4.358.89.7 4.168.119 4.4.205.38 2.555.22 136.71,167 6.706.555 200.244.282 6.700.576 5.709.409 1.255.89 2.71.319 2.39.94.39 1.1.678.441 1.725.266 45.155.741 9.156.467 1.255.89 2.708.409 1.94.667 1.255.89 2.708.409 1.94.677 1.252.66 45.155.741 9.156.467 1.255.89 2.708.409 1.94.677 1.252.69 1.94.677 1.252.89 1.956.470 1.94.67 1.252.89 1.956.470 1.958.40 1.1.678.441 1.725.266 45.155.741 1.958.40 1.1.678.441 1.725.266 45.155.741 1.958.40 1.1.678.441 1.725.266 1.1.036 1.1.036 1.1.036 1.1.038 1.1.03	\$25,000 under \$30,000 \$30,000 under \$40,000	3,892,312	107,245,997 266,902,423	24,349,869	1,146,247	31,532,033	4,355,738	23,044,713	7,604,083	163,193,630	7,589,286	24,059,584	7,589,457	24,062,833
1817.091 231.166.440 17.045.394 17.022.66 45.155.741 17.026.290 12.95.299 2.708.408 1814.667 1817.091 1818.795 1817.091	\$40,000 under \$50,000 \$50,000 under \$75,000	6,723,348	301,170,395	43,558,917	4,168,119	44,025,388	2,555,229	13.671,167	6,705,553	200,243,230	6,700,576 8,681,540	31,115,970 68,434,471	6,701,307	31,124,549
200 1817.091 239.93.97 11.678.441 1.725.266 45.155.741 91.826 513.959 1.814.667 182.732.599 1.814.667 182.732.599 1.813.959 90.000 527.621 153.916.103 3427.046 516.002 25.094.990 11.618 637.94 90.718 63.943.306 1813.905 90.000 48.076 124.107.326 256.232.942 21.636.232 1.636.232 1.754 16.030.890 1.644.359 107.440.337 41.446.122 1.446.122 1.446.122 1.446.122 1.446.122 1.446.122 1.446.122 1.446.122 1.446.126 47.966 47.356 47.356 47.366 47.366 47.366 47.366 47.366 47.366 47.3766 47.3	000 0019 30000 329	2711310	231 196 440	17 045 394	2 481 735	43 458 953	229 584	1 255 289	2.708.408	169.479,913	2,706,308	36,583,084	2,706,927	36,616,604
1,000 527,621 153,916,103 3,427,046 516,002 25,004,990 11,618 63,196 526,180 17,556 526,180 17,556 124,107,326 12,043,1326 12,043,324 16,030,680 11,618 65,244,055 124,107,326 124,107,326 12,043,324 16,030,680 124,107,326 124,107,326 12,030,240 12,030,2	\$100,000 under \$200,000	1,817,091	239,943,971	11.678,441	1,725,266	45,155,741	91,826	513,959	1,814,667	182,732,569	1,813,905	46,126,223	1,815,100	46,219,158
48.076 124,107,326 268,632 21,534,40,337 47,940,40,337 47,940,40,337 47,940,40,337 47,940,40,337 47,940,40,337 47,940,40,337 47,940,40,337 47,940,40,337 47,940,40,337 47,940,40,337 47,940,40,337 47,940,40,337 47,940,40,337 47,440,347 47,440,347 47,440,347 47,440,347 47,440,347 47,440,347 47,440,347 47,440,347 47,440,347 47,440,347 47,440,347 47,440,347 47,440,347 47,440,347 47,440,347 47,440,347 47,440,347 47,440,347 47,440,347 47,440,347 <th< td=""><td>\$200,000 under \$500,000</td><td>527,621</td><td>153,916,103</td><td>3,427,046</td><td>516,002</td><td>9.310.710</td><td>11,618</td><td>63,796</td><td>97,148</td><td>56,294,305</td><td>789,926</td><td>35,570,808</td><td>97,222</td><td>15,882,114</td></th<>	\$200,000 under \$500,000	527,621	153,916,103	3,427,046	516,002	9.310.710	11,618	63,796	97,148	56,294,305	789,926	35,570,808	97,222	15,882,114
3.553 -2.350.967 18.884 -1.14.64.854 1.446,122 1.446,122 1.440,337 41,440,337 41,440,337 41,440,337 41,440,337 41,440,337 41,440,337 41,440,435 41,440,337 41,440,435 41,440,337 41,440,347 41,440,347 41,440,347 41,440,347 41,440,347 41,440,347 41,440,347 41,440,347 41,440,347 41,440,347 41,440,347 41,440,347 41,440,347 41,440,347 41,440,347 41,440,347	\$1,000,000 or more	48,076	124,107,326	289,805	47,724	16,030,880	352	1,936	47,980	107,866,532	47,955	29,960,743	48,007	30,095,183
3,553 -2,350,987 18,884 -9 1,1842 10,0857 56,528 3322 106 145,694 1,361,105 581,849 4,616 128,722 141,078 745,56 17,78,391 211,2506 5,711,182 27,713,391 3,490,652 2,112,506 5,771,182 21,778,391 3,490,652 2,112,506 5,771,182 21,778,391 3,490,652 3,490,488 2,1778,391 3,490,652 2,178,391 3,490,488 2,1778,391 3,487,083 3,499,488 2,1778,391 3,487,083 3,488,083 4,477,082 3,015,990 2,554,225 13,665,945 6,699,732 6,699,732 6,699,732 169,407,384 1,599,732 188,833,601 1,589,484	Taxable returns, total	41,484,854	2,178,430,655	256,232,942	21,636,238	319,444,359	19,845,063	107,440,337		1,497,978,608	41,475,184	305,916,719	41,484,854	306,529,699
10.866 1.37,179 1.32,224 4.616 2.2,721 141,078 743,796 131,222 1.10,877 1.1,600 843 1.1,610,994 1.361,105 5.1,194 1.1,078 1.1,100 843 1.1,		3,553	-2,350,987	18,884	ı	I	ı	1	ı	1	251	10,530	3,553	63,194
145.694 1,361,105 581,849 '4,616 '32,721 141,078 743,796 131,482 47,975 171,158 27,11,158		.10,866	-37,179	*33,224	6.	*1,842	10,857	*56,528	-3.322	106		*9,141	.10,866	*12,499
2,119,355 26,884,973 8,759,343 130,012 928,984 1,989,341 11,500,843 2,111,158 2,111,158 2,111,158 2,111,158 2,111,158 2,111,158 2,111,158 2,111,158 2,111,158 2,111,158 2,111,158 2,111,158 2,111,158 2,117,111,158		145,694	1,361,105	581,849	.4.616	*32,721	141,078	743,796	131,482	47,975		24,189	145,694	26,006
3.797,609 3.803,427 3.803,	\$10,000 under \$15,000	2,119,353	26,884,973	8,759,343	130,012	3.402,350	1,989,341	11,500,843	3,409,488	21,778,391	3,409,488	3,056,144	3,409,652	3,066,943
3.830.425 105.642.19 2.382.1927 1.091.923 9.743.750 2.738.502 14.631.060 3.829.710 57.358.748 3.8 7.899.457 265.375.511 49.119.791 3.245.067 30.334.061 4.344.390 22.986.722 7.589.425 7.589.426 7.589.428 7.589.488 7.589.488 7.589.488 7.589.488 7.589.488 7.589.488 7.589.488 7.589.488 7.5	\$20 000 tager \$25 000	3 797 609	85 511 627	23 138 629	744 818	6.390.841	3 052 790	16.495.644	3.797.605	39,487,083	3,797,605	5,860,615	3,797,609	5,861,251
7,589,457 265,375,511 49,119,791 3,245,067 30,334,061 4,344,390 22,986,722 7,589,425 1,62,937,838 7,5 6,701,307 30,191,264 43,416,878 4,147,082 43,015,990 2,554,225 13,665,945 6,699,732 200,111,482 6,769,732 200,111,482 6,769,732 200,111,482 6,775,188 7,500,111 868,1351 38,823,601 8,823,601 17,009,934 2,477,343 43,104,91 229,584 1,255,289 2,766,837	\$25,000 under \$30,000	3,830,425	105,549,219	23,821,927	1,091,923	9,743,750	2,738,502	14,631,060	3.829.710	57,358,748	3,829,711	8,464,309	3,830,425	8,466,488
6.701.307	\$30,000 under \$40,000	7,589,457	265,375,511	49,119,791	3.245,067	30,334,061	4,344,390	22.986,722	7,589,426	162,937,838	7,589,286	24,059,584	6 701 307	31 124 549
2.706,927 2.30,825,990 17,009,984 2.477,343 43,104,991 229,584 1,255,289 2,706,855 169,470,357 2,7 1,815,100 239,669,199 11,661,111 1,723,347 44,823,613 91,753 513,584 1,814,254 182,703,600 18 2,26,961 153,724,346 3,422,687 515,364 24,823,613 91,753 513,584 1,814,254 182,703,600 18 97,222 66,089,658 612,166 95,892 9,201,041 96,91 97,134 56,289,203 97,134 56,289,203 9,000,000 123,952,291 47,661 1,878,140 535,440 1,907 47,969 197,314	\$40,000 under \$50,000 \$50,000 under \$75,000	6,701,307	521,491,284	43,416,878 55,769,372	6,981,919	87,755,188	1,700,803	9,150,111	8,681,951	368,823,601	8,681,540	68,434,471	8,682,721	68,471,820
1,815,100 239,669,199 11,661,111 1,723,347 44,823,613 91,753 513,584 1,814,254 182,703,600 1.8 97,222 66,089,658 66,089,658 612,166 95,892 9,201,041 345 1,907 47,969 17,831,315 47,669 17,813,436 1,907 47,969 107,831,315 47,669 12,917,344 2,317,314 2,317,314	\$75 000 under \$100 000	2 706 927	230 825 990	17 009 984	2,477,343	43.104.991	229.584	1,255,289	2,706,855	169,470,357	2,706,308	36,583,084	2,706,927	36,616,604
526,961 153,724,346 3,422,687 515,364 24,837,514 "12,926 "71,226 526,890 152,427,751 5 97,222 66,089,658 612,166 95,892 9,201,041 3.6 1,907 123,959,291 289,361 47,661 15,871,473 86,041,007 123,959,291 96,041,007 123,959,291 97,041 123,978,978,978,978,978,978,978,978,978,978	\$100,000 under \$200,000	1,815,100	239,669,199	11,661,111	1,723,347	44,823,613	91,753	513,584	1,814,254	182,703,600	1,813,905	46,126,223	1,815,100	46,219,158
29,022 20,032,030 20,030 20,032,030 20	\$200,000 under \$500,000	526,961	153,724,346	3,422,687	515,364	24,837,514	12,926	71.226	526.690	125,427,751	97,099	15,783,281	97,222	15,882,114
2 5 50 1 10 3 34 011 55 3 85 448 13 875 801 5 351 401 28 993 989 987.447	\$1,000,000 or more	48,007	123,959,291	289,361	47,661	15,871,473	346	1,907	47,969	107,831,315	47,955	29,960,743	48,007	30,095,183
00,000,000,000,000 00,000	Nontaxable returns, total	6,591,183	33,980,403	44,011,552	856,448	13,876,801	5,351,491	28,993,989	987,447	2,317,314	1	١ .		

Footnote(s) at end of table

Table 1.2—All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status—Continued

Size of adjusted gross income													
מונים מו מחומים מו המינים		Adjusted	;	Total itemize	Total itemized deductions	Standard deduction	deduction	Taxable income	income	Income tax	Income tax after credits	Total in	Total income tax
	Number of returns	gross income less deficit	amount amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(32)	(36)	(37)	(38)	(36)
All returns, total	14,100,174	264,271,702	64,646,187	2,544,291	25,817,646	11,472,852	49,457,081	10,074,172	144,116,388	8,070,195	24,600,639	8,071,819	24,661,404
	81.523	-3.320.249	279,604	1	ı	1	I	1	1	9.		215	7,178
	0	000	1004	10 701	106 006	1 710 303	7 275 319	34 988	22 813	33.630	3.790	33,630	3,790
\$1 under \$5,000	1,739,691	4,902,258	1,831,901	16,/91	133,233	0.00,017,1	11 409 561	802.381	1 160 955	348 337	103,369	348,337	103,369
\$5,000 under \$10,000	2.677,375	20,180,353	12,330,814	32,243	1115014	2,650,087	11 499 460	2 498 851	9 462.543	1.074,290	605,726	1,074,290	605,726
\$10,000 under \$15,000	2,823,462	35,022,120	9 685 574	244 659	1 676.951	1.883,995	8,032,662	2,105,628	17,687,163	1,995,061	2,181,486	1,995,061	2,181,486
3,000 uride	100,001	100,000	1000,000	271 246	9 760 006	1 176 963	5.005.691	1 537 560	19 537 698	1 529 260	2.782.290	1,529,260	2,782,290
\$20,000 under \$25,000	1,348,110	24,011,947	4 525 909	277 272	2 905 240	598 169	2 597 598	972,514	16,706,749	972,514	2,526,344	972,514	2,526,344
\$25,000 under \$30,000	1970,040	41 701 380	F 417 684	503.458	5 164 126	617.523	2 697 953	1 208.273	28,435,708	1,207,269	4,553,551	1,207,337	4,553,552
\$30,000 under \$40,000	1,210,981	20,610,263	2,417,484	328 904	3 499 191	139.570	619,823	467,713	14,506,219	464,985	2,666,298	466,017	2,667,969
840,000 under 850,000	286.475	16 873 164	1 215 427	240.963	3.210.688	45,412	204,573	286,349	12,245,112	285,151	2,594,823	285,234	2,602,508
conditions and an analysis of the conditions and an analysis of the conditions are also an analy	200,000	0.000	0000000	77 434	1 202 030	. A 36.5	.17.004	81 793	5 464 271	81.725	1.340.555	81,793	1,341,577
\$75,000 under \$100,000	81,793	0,040,243	000,000	200.00	1 205 500	200,4	11816	50 942	5 191 617	50,805	1,399,926	50,946	1,415,878
\$100,000 under \$200,000	50,940	6,709,849	062,122	20.048	980,505	567	2 134	20.572	5,049,635	20,560	1,440,066	20,571	1,445,758
\$200,000 under \$500,000	20,014	0,122,203	000,000	4 265	414 038	90	276	4 322	2.397.362	4.320	697,963	4,323	706,444
\$500,000 under \$1,000,000	9,334	7,372,715	8.755	2,248	1.142.669	52	210	2,286	6.248,543	2,281	1,704,451	2,288	1,717,535
anyone or more	8.071.819	221,056,808	34,487,696	2,349,701	23,629,820	5,720,395	23,854,040	8,071,537	139,414,885	8,070,195	24,600,639	8,071,819	24,661,404
No advictor gross accomp	215	-314 300	989	1	1	l	!	ı	1	9.	:	215	7,178
	0.00	444	0000	*A E21	.1650	27 602	56 824	33 630	22.812	33,630	3,790	33,630	3,790
\$1 under \$5,000	050,030	101,107	210,62	30'1	100°	330,401	1 028 541	348.337	697 509	348.337	103,369	348,337	103,369
\$5,000 under \$10,000	448,437	74 446 620	0000,0000	75,050	363,099	999 238	3 969 432	1.074.290	5.825.791	1,074,290	605,726	1,074,290	605,726
\$10,000 under \$15,000	1 995 061	34 784 426	8.740.405	214.702	1,280,029	1,780,359	7,563,304	1,995,061	17,200,688	1,995,061	2,181,486	1,995,061	2,181,486
	0000000	24 400 242	7 049 769	353 004	2 473 230	1 175 356	5 088 834	1 529 260	19.497.401	1,529,260	2,782,290	1,529,260	2,782,290
\$20,000 under \$25,000	002,626,1	34,102,242	7,042,700	274.245	2 820 737	508 169	2 597 598	972 514	16.706.749	972.514	2,526,344	972,514	2,526,344
\$25,000 under \$30,000	9/2,514	20,044,270	4,510,193	574,043	5,629,737	616 587	2 693 695	1 207 337	28,410,331	1,207,269	4,553,551	1,207,337	4,553,552
\$30,000 under \$40,000	1,207,337	90 51300	1 975 989	326,730	3 432 974	139.570	619 823	465,989	14,494,202	464,985	2,666,298	466,017	2,667,969
840,000 under 850,000	285 234	16,807,091	1 210 866	239.822	3.171.138	45,412	204,573	285,219	12,221,585	285,151	2,594,823	285,234	2,602,508
ociona di del avisacioni	102,003		0 00 00	101	1 200 000	1 262	17 004	81 703	5 464 271	81 725	1.340.555	81.793	1,341,577
\$75,000 under \$100,000	81,793	7,040,243	355,038	164.17	1,203,930	205,4	11,816	50 942	5 191617	50.805	1,399,926	50,946	1,415,878
\$100,000 under \$200,000	50,946	6,709,849	062,122	20011	075 760	561	2 120	24 881	7,442,465	20,560	1,440,066	20,571	1,445,758
\$200,000 under \$300,000	1,20,2	0,109,303	16.100	1 0,02	405 705	118	477	:	:	4,320	697,963	4,323	706,444
\$3.000,000 under \$1,000,000	2,288	7,327,456	8,710	2,237	1,084,961		:	2.282	6,239,463	2,281	1,704,451	2,288	1,717,535
Nontavable returns (Ata)	6 028 355	43 214 893	30.158.491	194.589	2.187.826	5.752.457	25,603,041	2,002,635	4,701,503	i	1	ا _	

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Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and Isamples—money amounts are in thousands of dollars)	
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Tax Items,	
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Deductions,	
Exemptions, usands of dollars)	
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						Œ	Returns of single persons	rsons					
Size of adjusted gross income		Adjusted		Total itemize	Total itemized deductions	Standard deduction	deduction	Taxabl	Taxable income	Income tax	Income tax after credits	Total income tax	оте Іах
	returns	gross income less deficit	amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(20)	(51)	(52)
All returns, total	. 49,959,463	779,675,396	82,239,126	6,935,341	71,839,193	42,669,491	123,539,627	39,804,048	528,933,571	39,617,368	101,591,646	39,621,683	101,748,895
No adjusted gross income	354,632	- 9,069,964	661,550	1	1	I	1	I	1	*914	*24,998	2,193	31,879
\$1 under \$5,000	13,879,288	33,325,303	11,280,336	81,859	722,233	13,797,429	31,550,326	5,035,669	3,412,425	4,946,386	547,333	4,946,386	548,031
\$5,000 under \$10,000	9,679,556	70,922,323	16,733,056	426,497	3,628,469	9,253,059	29,463,875	8,916,940	22,869,924	8,830,882	3,455,262	8,830,882	3,455,471
\$10,000 under \$15,000	7,564,419	93,639,089	15,154,856	523,824	4,288,635	7,040,595	22,508,435	7,455,881	52,538,229	7,448,474	7,859,005	7,449,387	7.859.288
\$15,000 under \$20,000	5,693,954	99,062,267	11.694,408	647,521	4,611,580	5,046,433	16,034,552	5,656,338	67,026,442	5,654,044	10,047,013	5,654,044	10.047.013
\$20,000 under \$25,000	3,869,845	86,364,570	8,002,465	763,375	5,538,970	3,106,470	9,815,605	3,846,912	63,137,974	3,846,912	9,549,481	3,846,913	9,549,627
\$25,000 under \$30,000	3 255 015	111 628 216	5,688,119	1 402 031	5,881,913	1,949,839	6,165,905	3 250 423	86 690 822	2,738,910	9,724,280	3 249 721	9,734,004
\$40,000 under \$50,000	1.398.451	61.898.729	2.922.449	927.422	9.133.668	471.029	1,537,664	1,392,856	48,358,263	1,392,856	10,231,696	1,392,856	10,241,722
\$50,000 under \$75,000	942,667	55,553,402	2,029,627	746,538	9,472,306	196,129	656,279	937,063	43,492,577	936,694	10,166,560	937,960	10,175,985
\$75,000 under \$100,000	266,274	22.870,453	566,033	243,799	4,125,449	22,475	81,156	265,045	18,103,412	264,839	4,709,007	265,070	4,713,521
\$100,000 under \$200,000	. 222,321	29,677,874	473,474	202,428	4,888,473	19,893	68,184	221,247	24,260,517	221,247	6,795,821	221,681	6,836,896
\$200,000 under \$500,000	64,579	19,077,310	142,472	62,055	3,046,786	2,524	9,046	64,378	15,897,489	64,359	4,458,052	64,448	4,483,120
\$500,000 under \$1,000,000	13,967	9,518,769	31,214	13,512	1,306,464	455	1,438	13,925	8,190,119	13,924	2.277.779	13,947	2.294,026
Taxable returns, total	39 62	758.806.290	67 712 359	6 441 325	63 618 252	33.178.165	99 230.903	39.607.837	528.695.508	39.617.368	101.591,646	39,621,683	101.748.895
ome		- 305,813	4,430	!			1		1	*914	*24,998	2,193	31,879
\$1 under \$5 000	4 946 386	12 873 652	34 555	. 8 7.45	*36.675	4 937 641	9 434 448	4 939 000	3 405 197	4 946 386	547 333	4 946 386	548.031
\$5,000 under \$10,000	8,830,882	65,586,443	14,648,461	188,110	841.079	8,642,772	27,338,406	8,829,375	22,758,652	8,830,882	3,455,262	8,830,882	3,455,471
\$10,000 under \$15,000		92,239,191	14,815,515	427,215	2,488,390	7,022,172	22,450,524	7,448,474	52,497,211	7,448,474	7,859,005	7,449,387	7,859,288
\$15,000 under \$20,000	5,654,044	98,364,055	11,602,282	608,547	3,727,236	5,045,497	16,030,950	5,654,044	67,003,587	5,654,044	10,047,013	5,654,044	10,047,013
\$20,000 under \$25,000	3,846,913	85,859,329	7,953,587	740,443	4,952,193	3,106,470	9,815,605	3,846,912	63,137,974	3,846,912	9,549,481	3,846,913	9,549,627
\$25,000 under \$30,000	2.738,980	75,001,941	5,664,425	790,326	5,536,864	1,948,654	6,162,230	2,738,979	57,638,428	2,738,910	9,724,280	2,738,980	9,734,004
\$30,000 under \$40,000	3,249,721	111,448,693	6,833,024	1,487,439	12,301,815	1,762,282	5,644,418	3,249,721	86,669,436	3,249,721	16,975,390	3,249,721	16,981,212
\$50,000 under \$75,000	937.960	55 271 566	2,911,259	741,827	9,846,676	196 129	1,537,664	936 693	48,338,263	936.694	10,731,696	937.960	10,175,985
\$75 000 000 000 000 000 000 000 000 000 0	020,130	00 270 04E	0 4 0 0 0 0	9000	40000000	00 475	9 4 7 0	06E 04E	10 100 410	064 000	700 007 1	265,070	A 712 501
\$100 000 under \$200 000	221,681	20.776,043	203,010	201788	4,031,994	10 893	68 184	203,043	24 260 517	221,033	6 795 821	221,681	6 836 896
\$200.000 under \$500.000	64 448	19,040,623	142 195	61.928	2949,063	.3 152	**11.038	64.362	15,895,180	64.359	4.458.052	64.448	4,483,120
\$500,000 under \$1,000,000	13,947	9,504,896	31,174	13,492	1,288,408		*	. 21,130	**25,486,150	13,924	2,277,779	13,947	2,294,026
\$1,000,000 or more	7.215	19,922,395	15,430	7.039	2,623,816	:	:	:	•	7,205	4,769,968	7,215	4,797,102
Nontaxable returns, total	. 10,337,780	20,869,105	14,526,767	494,016	8,220,940	9,491,325	24,308,724	196,211	238,063	Ī		ı	I

Estimate should be used with caution because of the small number of sample returns on which it is based
 Data combined to avoid disclosure of information for specific taxpayers
 NOTE. Detail may not add to totals because of rounding

Table 1.3-All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status

	II	All returns	Joint n husbands	Joint returns of husbands and wives	Separate returns of husbands and wives	returns of and wives	Returns of hous	Returns of heads of households	Retu	Returns of surviving spouses	Returns single pers	Returns of single persons
ierr	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)
Adjusted gross income less deficit	112,135,673	3,256,358,156	48,076,037	2,212,411,059	2,118,193	46,976,657	11,881,607	214,431,090	100,374	2,863,954	49,959,463	779,675,396
Salaries and wages	95,487,922	2,449,530,553	41,112,738	1,647,489,396	1,858,695	36,482,839	11,281,981	187,956,871	79,306	1,665,956	41,155,202	575,935,490
Tax-exempt interest	3,730,291	37,589,693	2,337,166	24,336,370	50,370	796,634	120,027	682,729	6,555	19,521	1,216,157	11,754,441
Dividends State income tax refunds	23,079,592	81,309,036	13,898,686	50,474,328	247,162	1,541,518	1,049,269	2,623,582	26,997	78,648	7,857,478	26,590,960
Almony received	462,025	3,598,148	40,330	160,133	.6,102	- 99,395	197,793	1,537,425	2	3	217,801	1,801,195
business or profession:	11,017,545	152,416,377	7,762,774	118,786,446	206,563	3,101,947	558,212	5,246,267	4,631	62,976	2,485,365	25,218,741
Net loss .	3,143,151	19,678,697	2,232,986	14,216,129	52,555	459,905	157,507	687,844	*855	*2,655	699,247	4,312,163
Sales of capital assets. Net gain	10 722 512	153 513 725	6 764 219	114 134 550	130 728	3 722 692	408 011	4 261 079	13 284	94 542	3 406 271	31 300 861
Net loss in AGI	4.337,150	7,882,795	2,729,573	5,124,135	53.071	59.598	165,582	278,730	1,600	11,010	1,381,325	2,409,321
Sales of property other than capital assets Taxable IRA distributions	2 985 214	1,058,830	1,353,248	1,444,093	38,375	190 985	51,323	12,006	6,306	- 1,048	337,046	- 332,216
Pensions and annuities in AGI	16,816,830	147,358,442	10,649,751	104,239,320	162,292	1,314,340	804,957	4.752.830	32,949	306,352	5,166,881	36,745,600
Hent and royalty Net income	5 245 296	32 409 369	3 664 459	24 448 675	65 415	398 209	196 026	895 397	2 138	66 056	1.317.257	6 601 032
Net loss	5,760,437	33,847,624	4,181,938	25,765,831	58,679	304,966	264,597	1,250,926	8,119	39,489	1,247,104	6,486,412
Farm rental income less loss Partnership and S. Cornoration net income less loss	611,312 5 928 288	2,365,914	366,474	1,416,642	6,839	25,026	11,414	30,495	1,887	119 301	1 365 020	891,142
Estate and trust net income less loss	552,497	3,958,896	270,825	1,585,878	6,726	160,907	14.247	195,537	4.887	121,661	255,813	1,894,914
Farm net income less loss	2,359,718	- 213,939	1,929,977	196,789	15,103	- 170,190	48,187	-81,291	*4,744	*20,955	361,706	- 180.202
Social Security benefits in AGI	4,675,100	17,347,058	2,985,024	12,245,442	65,061	186,908	102,932	292,611	15,358	39,368	1,506,726	4,582,729
Other income less loss	6,364,065	18,683,150	4,206,014	13,312,615	76,701	190,564	346,347	1,077,216	3,348	12,417	1,731,655	4,090,338
l otal statutory adjustments IRA payments, primary taxpayer	5,280,531	7.806.631	3.097.225	16,984,837	135,110	103 184	350.424	1,172,964	20,550	32,235	2,816,071	5,941,082
IRA payments, secondary taxpayer	2,372,984	3,022,063	2,372,984	3,022,063	!	1	!	1	1	1	1	
Payments to a Keogh plan Almony paid	822,353	6,326,156	649,496	5.274,674	7,659	77,350	36.439	179,983	1,058	•4,786	127,701	789,362
Total itemized deductions	31,972,317	430,977,999	22,492,686	333,321,161	950,039	6,330,790	1,846,989	19,008,311	37,245	478,545	6,935,341	71,839,193
Medical and dental expense deduction	5,128,338	20,920,881	3,302,230	10,312,373	95,520	232,567	323,344	723,529	11,993	33,230	1,395,250	9,619,182
laxes paid deduction	29,437,522	131,299,652	22,318,890	103,680,377	564,337	2.665.827	1,809,279	5,308,994	33,843	139,608	6,605,472	20,285,562
Contributions deduction	29,132,486	55,459,205	21,012,844	43,422,477	546,299	925,059	1,681,587	1,994,497	34,227	49,676	5,857,528	9,067,496
Moving expense deduction	189,694	1,744,217	118,794	1,321,575	46.762	24,782	13.840	29,709	.4,522	*14,355	47,776	353,796
Total miscellaneous deductions	8,031,155	24,424,938	5,308,076	16,340,657	177,171	522,998	545,040	1,333,690	7,282	17,374	1,993,588	6,210,219
Basic standard deduction Additional standard deduction	79,338,895	299,978,991	25,196,553	130,703.067	1,408,431	3,605,553	10,002,802	45,298,988	61,619	320,180	42,669,491	120,051,203
Taxable income	92,313,789	2,173,345,881	42,435,569	1,500,295,922	1,788,023	33,802,575	8,215,733	108,658,415	70,417	1,655,398	39,804,048	528,933,571
Total tax credits Child care credit	12,034,697	6,131,134	6,922,086	3,827,720	80,844	118,471	4,491,896	1,762,256	22,529	7,141	517,342	415,546
Credit for the elderly or disabled	319,758	64,490	94,865	20,958	1,507	.552	13,415	2,712	3 1	2,43/	209,971	40,268
Foreign tax credit Earned income credit used to offset income tax before	641,557	1,311,742	431,306	969,857	15,632	79,358	23,101	42,363	.1,022	688.	170,495	219,324
credits	5,339,062	1,379,528	1,868,257	368,348	I	Ī	3,452,562	1,007,418	18,244	3,761	1	l
Minimum tax credit .	39,869	252,593	32,442	207,070	253	4,743	2,270	6,415	+ 0	+ 0	4,903	34,346
Income tax after credits	89,162,747	432,109,004	41,475,184	305,916,719	1,770,432	7,152,710	6,236,883	17,103,047	62,880	344,883	39,617,368	83,925 101,591,646
Alternative minimum tax	117,483	830,994	75,405	612,980	2,516	29,738	3,361	29,613	6.	1,414	36,192	157,249
Total tax liability	91,065,351	432,939,998	42.570.955	320,529,699	1,770,960	7,182,448	6,237,978	17,132,660	62,881	346,297	39,621,683	105,748,895
Total taxpayments	102.992,534	468,964,636	45,190,694	324,091,715	1,907,911	7,211,856	11,104,475	25,902,214	86.822	381,019	44,702,631	111,377,832
income tax witneid Estimated tax payments	12 660 900	362,405,397	7 370 193	246,357,674	1,809,819	5,139,824	10,879,351	23,394,604	79,147	257,254	41,232,059	21 075 087
Overpayment refunded	78,271,544	71,735,083	30,798,321	39,850,957	1,301,390	822,710	10,807,671	12,604,116	73,304	90,277	35,290,858	18,367,023
Tax due at time of filing	28,044,448	60,156,928	14,639,698	42.646,901	678.421	1,355,666	884,605	1,648,424	23,750	74,619	11,817,974	14,431,317

Estimate should be used with caution because of the small number of sample returns on which it is based.
 To bas defector a ward disobasire of information for specific taxpayers. Defeted data are included in the appropriate totals.
 NOTE Detail may not add to totals because of rounding.

Table 1.4—All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income (All figures are estimates based on samples—money amounts are in thousands of dollars)

			Salaries	Salaries and wages	Taxable	Taxable interest	Tax-exem	Tax-exempt interest	Divid	Dividends	State income tax retunds	lax refunds
Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(3)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)
All returns, total	112,135,673	3,256,358,156	95,487,922	2,449,530,553	69,881,648	220,015,823	3,730,291	37,589,693	23,079,592	81,309,036	16,589,028	9,233,859
No adjusted gross income	822,952	- 42,499,835	300,919	5,879,160	534,861	4,486,760	30,563	695,850	208,863	756,186	80,495	129,297
000 000	16 760 405	A1 588 A10	13 750 614	35 044 742	6 431 109	4 027 938	82.717	231.876	1,342,155	1,070,651	121,303	33,564
81 under 80,000	15 006 777	111 856 574	11.871.201	81.811.449	6,516,303	11,488,625	124,942	518,217	1,607,542	2,183,254	264,332	105,909
63,000 diagn 615,000	14 302 945	177 733 821	11 485 347	131 119 459	6 979 368	16,607,399	181,500	710,404	1,672,697	3,140,994	470,710	154,184
\$15,000 under \$20,000	11,738,291	204,585,452	9,950,317	159,397,390	6,513,196	15,172,781	189,203	537,085	1,675,584	3,217,291	700,786	232,511
\$20 000 table \$25 000	9 332 301	208 961 701	8.111.108	167,897,699	5,823,124	13,709,420	187,471	895,783	1,529,217	3,219,684	983,777	295,275
\$25,000 under \$30,000	7.615.124	209,191,554	6,845,208	172,746,654	5,359,187	11,450,518	185,083	1,157,502	1,572,346	2,856,879	1,289,369	428,450
\$30 000 under \$40 000	12,100,369	420,231,928	11,013,847	350,659,623	9,416,324	20,549,298	424,513	2,764,798	2,911,648	5,801,063	2,988,326	999,920
\$40.000 under \$50.000	8.590.272	383,689,075	7,854,553	316,833,353	7,373,970	18,630,571	436,769	2,567,367	2,662,035	2,306,668	3,007,923	1,126,606
\$50,000 under \$75,000	9,921,341	594,483,386	9,153,751	489,422,944	9,183,951	28,282,887	683,865	4,676,656	4,120,383	11,042,846	4,120,453	1,785,794
\$75,000 updar \$100,000	3 059 386	261 107 136	2 738 138	196.112.637	2.936.763	16,104,602	431,306	3,811,559	1,724,579	7,403,970	1,293,833	830,837
\$100 000 under \$200 000	2 090 358	276.331.693	1,773,035	176,346,471	2,032,453	20,097,831	466,185	5,950,522	1,415,081	10,253,801	921,583	1,139,727
\$200 000 index \$500 000	612 814	179,115,618	498,535	94,765,714	608,225	14,919,365	216,762	5,601,107	485,946	9,456,197	258,679	906'608
\$500 000 under \$1 000 000	115,646	78,516,288	93,916	34,437,521	115,315	7,844,201	55,662	2,880,864	99,207	4,590,425	56,209	396,071
\$1,000,000 or more	57,603	151,465,353	47,434	37,055,737	57,500	16,643,627	33,751	4,590,103	52,310	11,009,128	31,252	766,406
Taxable returns, total	89,178,355	3,158,293,754	77,019,620	2,337,829,895	62,633,521	204,275,883	3,528,392	35,783,095	21,241,247	77,814,737	15,853,151	8,813,236
No adjusted gross income	5,961	-2,971,100	3,418	253,726	5,951	657,670	1,552	129,796	3,575	118,119	1,450	5,635
\$3	4 QQD RR2	13 021 938	3 820 445	10 145 273	3.793.817	1.824.441	31,956	33,690	831,907	513,094	16,429	2,872
\$5 000 under \$10 000	9.324.913	69 632 105	7,663,003	52,728,906	4,287,569	6,995,944	60,298	260,564	956,300	1,349,165	100,720	51,173
\$10,000 under \$15,000	10,643,030	133,270,785	8,248,376	94,336,816	5,752,973	14,654,744	151,424	549,141	1,414,079	2,708,143	290,448	85,287
\$15,000 under \$20,000	11,058,757	193,259,475	9,383,181	150,634,769	6,160,111	14,426,859	179,166	455,818	1,581,183	2,994,016	601,649	188,531
\$20 000 upder \$25 000	9 173 782	205 473 198	8 002 527	165 387.763	5.704.777	13,187,949	180,976	810,245	1,491,478	3,032,784	931,263	264,941
\$25,000 under \$30,000	7 541 919	207,195,437	6.789.540	171,325,458	5,302,173	11,101,647	183,335	1,150,801	1,545,478	2,793,958	1,266,389	411,509
\$30,000 under \$40,000	12.046,515	418,392,529	10,982,524	349,694,343	9,369,534	20,118,070	420,900	2,589,973	2,888,993	5,662,084	2,968,554	977,413
	8 560 180	382,362,994	7,834,772	316,072,231	7,346,309	18,416,554	434,967	2,562,618	2,647,159	5,232,212	2,996,145	1,118,141
	9,905,916	593,569,941	9,145,503	488,933,952	9,168,615	28,013,211	680,875	4,462,481	4,110,038	10,934,858	4,118,200	1,781,881
	3 053 701	260 645 078	2 735 081	195 908 902	2 931.167	15.963.960	431,004	3.804.821	1,720,689	7,357,696	1,289,786	824,159
\$100 000 under \$200 000	2 087 727	275 945 659	1 772 061	176.258.366	2.030.529	19,927,907	466,053	5,945,890	1,413,749	10,155,178	920,388	1,136,501
\$200,000 under \$500,000	611980	178 874 534	498.002	94 694 952	607.420	14,768,652	216,540	5,577,387	485,309	9,418,838	258,363	805,823
\$500 000 under \$1 000 000	115 492	78 412 040	93.821	34.419.873	115,164	7,775,049	55,621	2,867,168	99,075	4,573,547	56,151	395,244
\$1,000,000 or more	57,510	151,209,142	47,368	37,034,566	57,412	16,443,227	33,725	4,582,701	52,237	10,971,045	31,217	764,127
Nontaxable returns total	22,957,318	98.064.402	18,468,303	111,700,657	7,248,127	15,739,939	201,900	1,806,598	1,838,345	3,494,299	735,877	420,623

Table 1.4-All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income-Continued

Size of adjusted gross income	Alimony	Alimony received		Business or profession	profession		Capital gain repo	Capital gain distributions reported on Form 1040	Sale	Sales of capital assets reported on Schedule D	ported on Schedul	Q
	Misshor		Net	Net income	Net	Net loss	N. T. M.		Net ga	Net gain in AGI	Net loss in AGI	in AGI
	returns	Amount	Number of returns	Amount	Number of returns	Amount	returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	. 462,025	3,598,148	11,017,545	152,416,377	3,143,151	19,678,697	2,211,919	1,624,693	8,510,593	151,889,032	4,337,150	7,882,795
No adjusted gross income	1,854	12,608	102,418	1,241,800	346,461	6.576.556	11.073	5.018	130.354	6.905.458	126.306	293 296
\$1 under \$5,000	20,356	59,694	925,446	2,166,909	146,082	594,346	216,532	79,516	335,355	590,661	190,727	264,997
\$5,000 under \$10,000	60,600	243,960	1,203,896	6,268,701	202,478	856,180	145,803	94,571	476,239	1,100,006	297,228	546,390
\$15,000 under \$15,000	71 200	285,292	1,108,887	7,634,066	238,463	847,845	142,021	83,105	491,201	1,357,390	335,556	679,487
	667.1.	000,000	1,009,431	0,374,070	126,162	001,413	051,571	508,551	179,176	2,037,424	762'897	470,997
\$25,000 under \$30,000	67,433	419,542	707,621	7 320 817	220,266	901,248	158,461	131,700	531,669	2,200,390	282,464	495,512
\$30,000 under \$40,000	58,919	490,947	1,351,691	13,895,066	424,964	1.535.950	304.770	198,094	969.124	4 444 324	528.634	959 553
\$40,000 under \$50,000	34,785	582,123	1,056,138	12,944,244	327,521	1,061,218	261,344	201,351	954,265	5,311,567	436,291	752,210
\$50,000 under \$75,000	23,288	304,476	1,356,764	23,379,093	449,966	1,903,738	369,827	233,563	1,506,088	11,636,815	771,019	1,269,824
\$75,000 under \$100,000	11,559	218,470	515,639	14,875,816	145,372	666,698	133,028	128,056	791,289	9,598,686	372.259	703,035
\$100,000 under \$200,000	3,346	65,485	480,443	24,816,750	110,516	998,618	80,597	154,857	807,895	19,380,404	320,530	651,287
\$200,000 under \$500,000	2,950	118,801	142,564	13,395,994	43,196	657,205	19,171	24,630	334,958	22,879,678	116,071	260,876
\$1,000,000 or more	175	5,373	12,110	4.230.154	5,334	352,916 703,249	2,037	2,156	75,783	14,069,164	22,282	24,640
Taxable returns, total	392,072	3,341,233	8,697,096	139,649,639	2,370,115	10,744.230	2.062.686	1.556.820	7.812.355	142.958.250	3.787.848	6.773.497
No adjusted gross income	en	361	1 579	78 496	2 158	133 127	00		4 008	1 505 509	1 625	A BOR
\$1 under \$5,000	.1.358	.6.105	59.327	92 123	9,509	*27,575	167.863	56 660	175,999	143 155	54 893	35,807
\$5,000 under \$10,000	36,933	180,308	511,454	2,616,882	80,584	309,654	91,490	70.323	281.793	523,897	154.241	272,331
\$10,000 under \$15,000	41,752	223,963	674,454	4,518,291	134,158	441,145	124,704	78,051	405,295	1,021,333	256,257	511,802
\$15,000 under \$20,000	67,371	365,298	885,775	6,966,165	216,770	587,450	165,151	131,555	515,912	1,602,369	248,826	427,192
\$20,000 under \$25,000	65,926	417,733	867,237	7,427,517	209,913	761,715	155,447	126,153	508,145	1,937,598	261,939	450,902
\$25,000 under \$30,000	44,159	400,043	780,877	7,120,203	214,822	678,323	188,357	150,090	469,034	1,763,608	250,569	438,979
\$30,000 under \$40,000	58,919	490,947	1,338,406	13,555,513	415,643	1,433,892	303,857	198,046	957,048	4,217,320	521,237	941,276
850 000 under 830,000	022'6/	1,244,73	1,053,027	12,813,433	325,702	999,570	260,655	201,259	947,380	5,027,346	433,435	745,336
000000000000000000000000000000000000000			1,352,044	73,283,577	447,738	1,8/6,4//	369,827	233,563	1,496,640	11,273,782	767,520	1,259,417
\$75,000 under \$100,000	: :	• :	514,984	14,820,501	145,348	863,260	133.028	128,056	790,283	9,499,951	369,999	696,254
6200 000 under 8500 000	:		4 / 9,508	24,785,050	110,020	961,275	80,597	154,857	807,168	19,276,181	319,911	649,431
\$500,000 under \$1,000,000	25.5	6 320	142,338	13,376,559	43,073	247,050	19,167	24,495	334,443	22,733,996	115,871	260,303
\$1,000,000 or more	175	5,373	12,094	4,226,685	5,313	678,526	498	1,555	43,529	48,332,547	9,275	24,589
Nontaxable returns, total	. 69,953	256,915	2,320,449	12,766,738	773,036	8,934,467	149,233	67,874	698,238	8.930.782	549.302	1,109,298

Table 1.4—All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

Size of adjusted gross income	Short-term (Short-term capital gains	Short-term	Short-term capital losses	Short-term	Short-term loss carryover	Long-term	Long-term capital gains	Long-term	Long-term capital losses	Long-term	Long-term loss carryover
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(56)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	2,886,750	19,727,590	2,613,695	27,216,937	518,961	13,243,645	9,462,955	159,376,788	5,292,614	52,091,834	1,351,482	25,841,442
No adjusted gross income	44,262	672,692	66,255	2,364,738	26.877	1,472,992	169,929	9,671,744	131,649	6,674,799	62,119	4,486,152
\$1 under \$5,000	70,147	87,373	47.516	177,655	*7.036	129,877	365,651	659,828	209.324	845.065	56.267	496.971
\$5,000 under \$10,000	115,306	181,292	125,028	787,889	27,092	383,148	521,444	1,183,173	312,644	1,694,685	70,398	837,968
\$10,000 under \$15,000	141,551	433,868	144,764	986,227	31,084	565,486	562,611	1,757,286	343,530	4,653,815	97,115	3,105,256
\$15,000 under \$20,000	120,219	331,233	106,025	512,621	22,866	266,207	624,181	2,154,059	294,653	2,073,951	64,248	1,070,233
\$20,000 under \$25,000	114,271	389,101	118,622	398,198	21,766	162,274	573,832	2,401,934	315,116	2,217,477	76,737	1,096,243
\$25,000 under \$30,000	146,853	309,782	129,812	1,731,841	. 92,792	.*2,346,463	543,529	2,309,635	281,003	1,288,232	73,244	599,659
\$30,000 under \$40,000	300,694	583,193	312,664	1,798,676	:	*	1,077,887	5,042,719	594,572	3,560,393	158,600	2,046,480
840,000 under \$50,000	308,816	943,518	251.286	1,749,600	43,635	746,204	1,045,650	5,611,470	536,290	3,439,591	125,357	1,729,448
and, our or name of a succession of a successi	025,280	1,082,884	420,184	3,871,908	80,018	2,143,371	000,000,1	12,047,820	905,434	5,819,709	701,822	2.00.716.2
\$75,000 under \$100,000	343,647	1,423,167	294,864	2,167,767	55,059	1,132,246	884,545	10,219,616	505,444	4,296,640	131,261	1,888,694
\$100,000 under \$200,000	362,169	2,321,560	322,411	3,586,227	61,737	1,700,219	911,757	20,814,556	496,009	5,834,866	122,558	2,666,092
\$200,000 under \$500,000	185,663	3,083,260	167.967	2,921,420	29,688	1,047,149	385,184	23,753,783	220,242	4,119,693	63,041	1,530,523
\$500,000 under \$1,000,000	49,022	1,957,979	43,457	1.864,657	8,238	429,610	87,079	14,261,266	54,975	2,164,632	14,780	707,211
\$1,000,000 or more	31,533	5,316,577	26,839	2,297,454	4,469	718,401	48,819	46,887,891	31,729	3,408,227	7,650	1,063,509
Taxable returns, total	2,702,299	18,455,121	2,392,148	22,648,538	455,445	10,186,966	8,657,228	147,104,730	4,703,712	38,631,118	1,153,935	17,048,527
No adjusted gross income	1,963	105,499	2.237	244,364	1,385	52,288	5,551	1,769,243	2,398	216,349	370	84,563
\$1 under \$5,000	41,876	41,676	14.923	10.202	ı	ı	177,680	135.563	71.470	75.731	.6.964	.11.684
\$5,000 under \$10,000	77,072	116,045	66,903	405,616	14,773	166,551	303,405	526,695	154,518	731,755	33,496	382,283
\$10,000 under \$15,000	107,788	353,504	113,716	539,403	21,746	280,902	468,689	1,164,569	266,267	1,991,223	76,201	1,092,171
\$15,000 under \$20,000	110,388	267.317	92,391	425,010	20,595	188,004	557,059	1,678,911	268,054	1,626,624	60,546	764,836
\$20,000 under \$25,000	102,366	222,403	108,773	267,903	18,787	109,548	550,417	2,188,025	288,332	1,758,825	64,599	950,273
\$25,000 under \$30,000	140,530	282,758	127,081	1,725,965	**91,878	2,343,297	525,551	2,140,190	269,736	1,252,552	69,622	579,017
\$30,000 under \$40,000	295,950	563,500	310,550	1,791,919	•	:	1,064,458	4,817,273	586,448	3,281,350	154,550	1,798,001
\$40,000 under \$50,000	306,718	868,702	250,792	1,699,441	43,474	740,931	1,040,600	5,345,626	533,059	3,286,892	123,496	1,584,307
\$50,000 under \$75,000	546,925	1,675,193	452,000	3,345,522	85,488	1,735,436	1,650,409	12,157,551	959,624	5,609,701	226,814	2,478,709
\$75,000 under \$100,000	343,203	1,404,147	293,258	2,038,123	53,905	1,026,318	882,408	10,063,904	502,247	3,687,456	129,900	1,545,995
\$100,000 under \$200,000	361,785	2,316,504	321,756	3,240,578	61,171	1,422,296	910,782	20,632,515	495,217	5,650,440	122,073	2,537,502
\$200,000 under \$500,000	185,308	3,047,353	167,607	2,855,801	29.576	1,022,384	384,530	23,552,690	219,787	4,019,118	62,904	1,501,828
\$500,000 under \$1,000,000	48,947	1,926,483	43,372	1,821,569	8,212	413,571	86,951	14,167,291	54,883	2,099,469	14,759	697,491
\$1,000,000 or more	31,478	5,264,037	26.789	2,237,123	4,455	685,439	48,738	46,764,686	31,674	3,343,633	7,640	1,039,86/
Nontaxable returns, total	184 450	1 272 469	221 547	4 559 209	747	0000000	100	100000	100	011	100	710000

Table 1.4—All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

	Sales	Sales of property other than capital assets	er than capital a	lal assets	Total texable IRA distributions	A distributions		Pensions and annuities	d annuities			Rent	nt	
Size of adjusted gross income	Net	Net gain	Net loss	ssol	Number of		JT To	Total	In adjusted g	In adjusted gross income	Net in	Net income	Net loss (includes nondeductible loss)	includes ible loss)
	Number of returns	Amount	Number of returns	Amount	returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(20)
All returns, total	900,208	6,480,649	870,909	5,421,819	2,985,214	13,875,464	17,651,137	196,308,325	16,816,830	147,358,442	3,766,547	23,912,182	5,245,122	33,301,182
		543,396	57,745	2,066,104	16,951	147,308	71,725	679,757	66,289	503,913	60,953	687,384	164,650	3,446,275
000	18 060	107 191	33 719	197 175	65 143	158 561	586 448	1.836.669	558.111	1,341,516	150,592	265,351	137,847	618,733
\$1 under \$3,000 \$5 000 under \$10 000	43.805	65.542	36,538	111,413	228,690	593,719	2,028,191	9,446,464	1,994,444	8,654,326	333,579	876,734	236,670	1,017,035
\$10,000 under \$15,000	52,952	102,448	53,242	244,690	356,665	1,055,378	2,516,551	16,499,825	2,465,042	15,087,145	349,475	1,085,395	304,618	1,233,002
\$15,000 under \$20,000	80,797	157,626	58,233	183,591	353,809	1,232,090	1,942,171	16,861,746	2/6'016'1	050,505,61	352,149	972,320	331,300	000,134,1
\$20,000 under \$25,000	59,853	212,392	46,704	218,518	270,862	958,247	1,560,076	15,403,283	1,501,761	13,231,536	262,498	791639	332,717	2.089,863
\$25,000 under \$30,000	65,115	244,421	52,552	97,044	245,078	915,497	1,304,177	23,293,062	2 090 219	20 042 420	484,544	1.673.600	674.911	2,971,946
\$30,000 under \$40,000 \$40,000 under \$50,000	73 909	340.168	77.361	253,633	366.619	1.530,670	1.820.650	21,089,872	1,721,020	17,157,627	399,006	1,816,386	618,529	2,859,760
\$50,000 under \$75,000	145,312	1,037,521	136,901	541,062	438,151	2,624,088	2,167,041	32,320,553	1,977,459	21,457,985	486,304	2,901,030	1,006,655	6,195,339
\$75 000 upder \$100 000	69.311	514.546	62.177	285.800	148,385	1,169,185	776,566	14,098,583	707,232	10,196,341	244,775	2,219,609	436,694	2,858,127
\$100 000 under \$200 000	91.913	951.360	85,198	311,962	88,963	1,155,015	501,881	15,595,537	432,167	7,836,035	254,995	3,630,525	396,841	3,660,700
\$200,000 under \$500,000	46,408	872,757	54,282	379,056	20,378	474,250	143,872	906'686'8	109,183	2,514,180	114,765	3,257,114	138,208	2,110,030
\$500,000 under \$1,000,000	10,962	373,545	14,102	154,652	3,703	138,805	29,302	3,447,151	22,090	1,139,259	26,588	1,330,740	28,740	686,388
\$1,000,000 or more	7,143	659,015	9,465	210,567	2,033	166,900	14,287	2,811,427	11,035	6/6,161,1	15,405	1,408,385	13,180	010/800
Taxable returns, total	770,477	5,533,170	730,488	2,732,822	2,684,407	12,926,583	15,559,747	185,986,215	14,795,350	138,668,024	3,247,417	21,885,651	4,610,608	27,024,071
No adjusted gross income	1,049	57,592	2,333	58,161	1,184	5,810	258	39,390	245	24,549	1,216	84,952	3,880	277,869
\$1 upder \$5 000	*3 557	*415	*7.535	.319	.3.014	.4,068	24,113	61,812	24,113	35,401	.4,521	*10,225	1,515	.3,380
\$5,000 under \$10,000	17,376	16,382	14,871	17,524	74,437	203,142	1,041,599	4,685,122	1,025,640	4,368,237	166,611	394,407	90,559	283,204
\$10,000 under \$15,000	36,645	71,258	35,661	88,392	311,569	917,416	2,167,300	14,475,310	2,132,047	13,377,848	318,862	812 032	290,020	1.118.073
\$15,000 under \$20,000	996'29	98,251	916,66	181,739	341,019	267'671'1	640,270,1	10,037,7424	001,140,1	210,010,01	054 034	840 140	212,222	1 455 194
\$20,000 under \$25,000	55,138	163,345	40,815	106,918	268,648	955,380	1,543,532	15,287,862	1,485,353	13,122,382	254,2/4	720 205	313,303	1 936 412
\$25,000 under \$30,000	58,551	193,747	49,445	96,450	243,190	900,112	1,292,077	13,892,45/	7,238,641	20,019,740	478 601	1 630 742	666.414	2 807 500
\$30,000 under \$40,000	92,206	267,325	74 727	156,847	3/5,860	1,517,564	1,810,501	797 200 02	1 710 871	16.978.760	398.217	1,803,477	612,610	2,795,035
850 000 under \$25,000	144 522	992,988	134.987	511,580	437.020	2.620,561	2,159,865	32,202,297	1,970,284	21,341,838	483,740	2,888,711	1,001,190	5,915,374
000 000 000 000 000	60 143	508 464	62016	253 102	148.361	1 169 105	776 423	14.039.459	707.090	10,187,773	243,488	2,209,366	435,141	2,837,215
\$10,000 unider \$100,000	91,832	950.356	85 158	311,285	88 963	1.155.015	501.853	15,592,803	432,141	7,833,513	254,675	3,600,668	395,796	3,613,040
\$200,000 under \$500,000	46,307	864,890	54,171	375,650	20,355	473,085	143,749	8,930,101	109,082	2,511,324	114,611	3,249,124	137,889	2,085,490
\$500,000 under \$1,000,000	10,938	371,553	14,076	153,290	3,696	138,464	29,279	3,442,178	22,072	1,137,144	26,558	1,327,448	28,687	679,511
\$1,000,000 or more	7,128	622,009	9,446	205,476	2,033	166,900	14,277	2,810,639	11,026	1,151,043	15,385	1,403,957	13,101	567,810
Nontaxable returns, total	129,731	947,479	140,421	2,688,997	300,806	948,881	2,091,390	10,322,110	2,021,480	8,690,418	519,130	2,026,531	634,514	6,277,111
Footnote(s) at end of table														

Table 1.4—All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued (All ligures are estimates based on samples—money amounts are in thousands of dollars)

		Royalty	<u></u>			Farm renta	entai			TOTAL ISTR	Dual left and loyany	
System of adjusted gross income	Neti	Net income	Net loss	sso	Net income	come	Net	Net loss	Net in	Net income	Net lo:	Net loss in AGI
and the state of t	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(99)	(57)	(89)	(69)	(09)	(61)	(62)
All returns, total	1,104,224	4,047,260	61,368	960'66	506,314	2,691,159	104,998	325,245	4,873,566	30,143,479	5,257,521	29,215,820
No adjusted gross income	26,522	119,411	316	3,563	8,841	48,075	1,660	11,304	81,009	805,624	163,822	2,722,646
\$4 moder \$5 000	48 505	55 261	.2 865	. 85	17.958	33.762	.3,557	.20,270	203,188	351,391	137,525	621,905
\$5.000 under \$10.000	76.278	78,273	1,358	-3,831	64,601	174,778	14,549	56,815	442,553	1,094,485	237,832	1,004,861
\$10,000 under \$15,000	81,816	125,637	8,894	.15,060	61,863	242,294	14,894	15,081	453,969	1,440,357	322,245	1,232,467
\$15,000 under \$20,000	79,891	134,291	.2,865	.7.430	62,217	279,397	*9,347	.38,346	466,557	1,371,044	336,285	1,445,350
\$20 000 under \$25 000	73.394	132.854	*913	1.	43,458	240,048	609'6	35,259	338,088	1,304,021	332,613	1,534,083
\$25.000 under \$30.000	62,929	140,240	*913	.292	36,358	150,229	*4,135	*16,381	304,203	1,072,970	425,036	1,953,509
	121,012	206,798	.7,123	1,912	53,889	271,667	10,736	17,232	610,374	2,114,346	681,744	2,962,893
	96,034	163,124	.4,680	8,893	40,984	262,610	.5,831	.27,609	486,619	2,202,497	618,215	2,862,133
\$50,000 under \$75,000	187,681	406,816	9,245	14,953	63,872	440.228	16,603	25,599	962'3396	3,697,258	1,010,263	5,773,224
\$75,000 under \$100,000	96.617	354 644	.6.355	.7 662	22,900	207,608	7.062	38,163	329,766	2,751,698	434,741	2,770,901
\$100 000 moder \$200 000	83 782	66R 944	8 926	14 070	20 935	208.085	4.056	8,956	307,343	4,444,477	387,951	2,441,923
\$200 000 under \$500 000	50,409	651300	5 089	13,573	6.702	97,476	2.048	8.694	141,653	3,952,924	128,944	1,074,838
#500,000 mider #1 000 000	11 403	284 068	1 224	3.082	1,119	20.015	585	1.709	33,109	1,609,696	27.768	436,609
\$1,000,000 or more	7,951	527,598	009	4,690	617	14,886	325	3,826	19,739	1,930,691	12,537	378,477
Taxable returns, total	968,944	3,760,493	54,583	92,508	431,854	2,448,084	91,963	253,481	4,212,057	27,745,564	4,625,055	23,907,641
No adjusted gross income	185	11,026	21	258	.720	.2,063	:	:	1,251	97,234	3,851	236,439
\$1 upder \$5 000	8603	.2 041	١	ı	1	ı	1	ı	.10,549	.12,266	1,515	999.
\$5 000 under \$10 000	29,114	24.917	1.358	*3,831	29,502	76,445	7,437	19,456	214,605	502,775	099'96	304,381
\$10.000 under \$15.000	72.971	115,041	.6,028	12,050	56,035	228,097	14,894	15,081	363,666	1,137,804	228,190	711,013
\$15,000 under \$20,000	75,957	130,304	*2,865	.7,430	57,302	248,743	*9,347	*38,346	426,848	1,175,914	294,945	1,124,431
\$20 000 under \$25 000	69 819	97.349	*913		42,751	229,213	.8,907	*32,448	329,156	1,238,254	312,503	1,430,968
\$25,000 under \$30,000	62,929	140,240	*913	.292	35,373	143,698	*4,135	.16,381	294,447	1,004,168	408,183	1,809,840
\$30.000 under \$40.000	119.874	202,646	*7,123	*1,912	53,075	269,349	10,736	17,232	966,509	2,065,570	673,262	2,797,272
	800'96	162,771	.4,680	.8,893	40,984	262,610	*5,831	.57,609	485,831	2,189,481	612,295	2,817,808
	186,204	394,502	8,875	14,953	63,872	440,228	16,603	25,599	652,462	3,675,017	1,004,798	5,632,043
\$75 000 under \$100 000	96 593	354.643	14.910	**21,713	22.879	207,485	7,062	38,163	328,455	2,740,761	433,212	2,750,159
\$100,000 under \$200,000	83,624	666,460	:	:	20,935	208,085	4,056	8,956	307,159	4,433,164	386,769	2,429,396
\$200,000 under \$500,000	50,311	647,443	5,075	13,536	6,694	97,175	2,045	8,681	141,448	3,941,025	128,640	1,058,608
\$500,000 under \$1,000,000	11,384	283,781	1,219	2,949	1,116	50,009	584	1,702	33,071	1,606,160	27,717	433,350
\$1,000,000 or more	7,943	527,328	009	4.690	617	14,886	325	3,826	19,714	1,925,972	12,515	371,266
Management of the section of the sec		226 200	2 705	000	44 400	240 076	12 034	71 764	861 500	2 307 915	632 466	5.308.179

Table 1.4—All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued
(All ligures are estimates based on samples—money amounts are in thousands of dollars)

		Partnership and	S Corporation			Estate and trust	d trust					
	Town	omoon told		Net loss	Net income	эше	Net loss	SSO	Net income	соте	Net loss	OSS
Size of adjusted gross income	Nimber of	acoura	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of returns	Amount
	returns	Amount	returns		returns		returns	VOL.	(74)	(22)	(73)	(74)
	(63)	(64)	(65)	(99)	(67)	(88)	(69)	(0/)	6.2	100	000	11 712 004
	3 008 635	107.373.738	2,829,653	44,281,682	470,841	4,502,464	81,656	543,568	1,029,336	11,498,065	1,330,382	11,712,004
All returns, total	2000000	635 140	168 086	17 667.584	10,217	84,256	2,687	147,812	32,849	497,131	98′'96	2,702,280
No adjusted gross income	43,304	25, 1500	200,000		007.00	207 07	•6.370	207 85*	88.635	195,873	196'62	582,428
\$1 under \$5 000	104,052	192,980	74,991	391,751	26,498	144 661	. 7 2 1 1	12 215	113,945	404,502	97,318	603,101
\$5,000 under \$10,000	143,540	476,505	98,285	717,353	43,130	196 487	0,000	*30.540	111.671	646,111	127,324	564,975
\$10,000 under \$15,000	169,595	935,544	93,155	457,307	44,902	130,401	*4.70F	*5.621	105,022	624,764	121,536	808,669
\$15,000 under \$20,000	168,493	1,052,576	152,499	829,390	24,493	30,221	1,300	1 1	0	700.610	118 977	681.357
	122 440	958 034	135,009	009,668	25,433	92,304	5,113	7,357	93,019	010,607	115,282	646 444
\$20,000 under \$25,000	162.450	1 178 874	139 238	658,200	30,831	146,384	2,916	4,5/3	69,400	100,004	177 895	1 018 127
\$25,000 under \$30,000	314 482	2 841 712	289.056	1,364,832	49,830	228,082	*4.361	25,728	127,414	1,491,220	135,070	799.011
\$30,000 under \$40,000	319 736	2 884 840	256,963	1,365,312	25,342	48,882	-9,547	10,362	105,341	1,049,047	137 986	831,761
\$40,000 under \$50,000	504 572	7.045.890	498,374	2,528,435	60,291	257,066	9,494	715,68	040'78	00210021	000	474 742
\$50,000 under \$73,000		000	000 400	1 808 033	91300	**977.136	.2,346	.9,461	26,912	882,180	49,584	4/4/1
\$75,000 under \$100,000	314,939	6,417,329	302,430	1,050,050			9,286	61,419	25,605	1,134,484	44,688	700,492
\$100,000 under \$200,000	414,994	17,088,906	564,673	3,072,104	26.859	609 130	7,137	38,426	8,804	400,423	20,439	2/6'96'6
\$200,000 under \$500,000	221.423	21,160,519	30000	0.459.470	7 100	452 401	2,179	27,021	1,714	186,031	4,575	240,000
\$500,000 under \$1,000,000	52,125	12,448,151	00,000	721 494	4 609	1.153.723	1,262	39,016	1,110	165,580	2,936	383,040
\$1,000,000 or more	30,821	32,056,739	10,933	101.171.1		2000	70 11 4	358 570	778.730	9.897,360	1,013,726	7,499,492
avable returne total	2.838,724	105,808,325	2,448,782	24,458,481	432,038	4,306,243	10,114	2		017	010	74 24R
:	325	109.372	2.834	1,454,279	101	7,239	78	8,062	74	24,470	0	17.1
No adjusted gross income	250	3 (0,00)		0 460	17.513	24 459	. 2.443	*344	13,042	17,912	13,557	3,870
\$1 under \$5,000 .	30,001	19,150	11,485	0,400	35.00	104 140	.6.028	.1,683	46,273	157,925	23,979	136,371
\$5,000 under \$10,000	77,484	274,059	44,764	160,811	30,730	116.413	-6 942	*30.540	74,422	398,237	84,345	330,691
\$10.000 under \$15,000	127,973	623,533	981,189	909 903	22,201	97 942	*2.215	.460	90,203	507,130	102,731	121,821
\$15,000 under \$20,000	148,298	954,639	130,242	030,000		. 00 00	* 2 000	*7.034	83 863	690.267	113,857	601,074
820 000 mader \$25 000	126.932	934,548	122,793	546,008	25,433	92,304	2,927	. 4 573	81.806	656.849	113,800	615,361
\$25,000 under \$30,000	157,423	1,158,959	127,758	537,352	29,324	143,515	4364.	*25,728	122 435	1,371,391	175,711	993,321
\$30,000 under \$40,000	313,846	2,764,897	281,690	1,128,325	48,100	162,125	100.4	.10.362	104 639	1.549.140	135,010	785,719
640 000 codor 850 000	319,730	2,883,479	247,842	1,090,513	25,342	48,892	0,040	06.312	97.840	1 755 708	137,933	824,582
#50 000 mider \$75 000	504,141	7,042,719	493,211	2,248,183	59,553	256,911	404,0	2000		004.000	40.510	455 085
	000	077 000 3	300 384	1 695 003	**91.138	**975,358	.2,346	9,461	26,912	882,180	49,010	740 177
\$75,000 under \$100,000	313,808	27,000,17	202,564	3 726 053	:	:	9,265	61,302	522,605	1,134,484	44,003	002 003
\$100,000 under \$200,000	414,552	17,002,130	170 520	A 276 455	26 808	608,283	7,120	38.133	8,794	400,058	20,382	000,000
\$200,000 under \$500,000	221,301	601,001,12	1/0,320	2 301 184	111 698	• 1 605,506	2,174	26,592	1,711	186,027	4,561	242,039
\$500,000 under \$1,000,000	52,107	12,444,229	30,323	4 630 921		•	1,259	38,980	1,110	165,580	5,929	10,010
\$1,000,000 or more	30,804	32,035,663	10,000	2000		0,0	44 643	184 998	250.606	1,600,706	316,656	4,212,512
letot equitor oldeconte of	259.912	1,565,414	380,871	19,823,201	38,805	617,461	240,11	20120				

Table 1.4—All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income												
	Missipher		Total	lal	Benefit	Benefits in AGI	Misselve		Net	Net income	Net	Net loss
	retums	Amount	Number of returns	Amount	Number of returns	Amount	returns	Amount	Number of returns	Amount	Number of returns	Amount
	(75)	(92)	(77)	(78)	(62)	(80)	(81)	(82)	(83)	(84)	(82)	(86)
All returns, total	7,175,322	12,095,062	10,417,916	91,757,049	4,675,100	17,347,058	194,017	7,303,049	6,179,323	23,332,083	184,742	4,648,933
No adjusted gross income	20.702	50,554	88,750	706,701	2,922	13,095	27.201	832,110	54,209	507,455	32,258	3,333,467
\$1 under \$5.000	335 904	350 433	680 534	4 939 258	.4 200	10 236	63.129	1.742.442	466.718	602.204	.6.156	*34,905
\$5,000 under \$10,000	1.036,853	1.468.230	1.603.504	12.977.037	20,395	65,282	12,903	507,398	505,382	1,036,318	13,365	92,726
\$10,000 under \$15,000	1,175,401	2,058,505	1.592.824	14,098,733	16,280	55,268	7,799	132,581	569,892	1,170,858	.6,855	67,919
\$15,000 under \$20,000	879,310	1,467,036	1,091,237	9,511,849	33,611	34,791	16,850	498,535	459,323	926,548	15,850	101,441
\$20,000 under \$25,000	725.046	1.346.276	847.644	7.402.923	274.731	297,438	7.478	353,358	437,534	846,681	*10,714	*72,278
\$25,000 under \$30,000	099'669	1,138,174	733,886	6,584,384	556,404	889,300	5,112	212,686	404,302	701,563	14,167	109,095
\$30,000 under \$40,000	1,064,678	1,780,894	1,219,316	10,172,646	1,206,336	3,471,590	9,476	351,190	729,033	1,332,342	26,768	191,794
\$40,000 under \$50,000	649,521	1,164,081	939,033	8,454,327	939,033	4,062,674	5,486	275,620	720,221	1,660,853	:	:
\$50,000 under \$75,000	544,471	980,025	881,267	8,733,107	881,267	4,359,507	14,638	682,951	941,333	2,336,595	43,686	252,369
\$75,000 under \$100,000	99,765	179,171	354,920	3.555.252	354.920	1.777,550	8.561	547,705	372,933	1,536,381	:	:
\$100,000 under \$200,000	36,649	86,013	271,191	3,135,772	271,191	1.567,823	10,059	733,401	336,529	3,115,989	7,271	97,871
\$200,000 under \$500,000	6,805	23,923	85,316	1,075,590	85,316	537,775	4,328	335,728	132,415	2,734,643	5,649	140,608
\$500,000 under \$1,000,000	369	1,096	18,668	264,114	18,668	132,052	712	72,941	31,165	1,327,284	1,139	52,096
\$1,000,000 or more .	188	649	9,826	145,357	9,826	72,676	284	24,403	18.334	3,496,370	865	102,365
Taxable returns, total	5,761,400	9,951,196	8,614,241	76,440,844	4,618,366	17,140,915	86,658	3,940,123	5,432,239	21,177,025	126,961	1,333,660
No adjusted gross income	.145	*713	2,135	22,273	1.186	.4,825	:	:	2,640	58,890	325	317,218
\$1 under \$5,000	*6.028	.7.549	34.514	185.042	ļ	I	ı	1	193,939	220,213	1	1
\$5,000 under \$10,000	514,056	750,650	909,708	5,666,197	11,759	.32,897	5,490	126,590	283,768	579,990	626'9.	*40,462
\$10,000 under \$15,000	738,234	1,257,345	1,406,457	12,305,613	16,280	55,268	*4,602	.80,424	446,822	835,966	.2,927	*49,408
\$15,000 under \$20,000	803,603	1,329,471	1,056,579	9,246,530	30,597	31,646	12,151	272,895	422,774	873,084	14,419	89,401
\$20,000 under \$25,000	706,334	1,279,587	827,617	7,273,266	266,979	286,702	*6,621	*299,655	420,681	722,723	-8,077	*44,703
\$25,000 under \$30,000	591,474	1,110,344	725,165	6,523,818	550,375	879,771	.4,907	*188,088	394,205	635,893	11,313	35,542
\$30,000 under \$40,000	. 2,394,440	*4,189,904	1,207,688	10,029,758	1,194,708	3,425,059	9,271	334,343	724,360	1,309,223	25,989	168,588
\$40,000 under \$50,000	:	:	933,171	8,383,771	933,171	4,029,673	5.349	263,108	716,432	1,649,307	•	•
\$50,000 under \$75,000	:	•	874.833	8,651,853	874.833	4,318,880	14,360	663,644	938,867	2,335,362	* 42,184	212,475
\$75,000 under \$100,000	:	:	353,719	3,534,948	353,719	1,767,398	8,561	547,705	370,389	1,439,703	:	•
\$100,000 under \$200,000	:	:	271,114	3,134,719	271,114	1,567,296	10,059	733,401	335,790	2,997,329	7,128	87,629
\$200,000 under \$500,000	.7.168	. 24,988	85,185	1,074,026	85,185	536,993	4,298	333,537	132,170	2,718,651	5,622	137,216
\$500,000 under \$1,000,000	:	:	18,644	263,818	18,644	131,904	709	72.667	31,108	1,320,567	1,997	151,017
\$1,000,000 or more	188	649	9,815	145,212	9,815	72,604	280	24,065	18,295	3,480,123	•	*
Nontaxable returns, total	1,413,922	2,143,866	1,803,675	15,316,205	56,734	206,144	107,359	3,362,926	747,084	2,155,058	57,781	3,315,273
Footpote(s) at end of table												

Table 1.4—All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued
(All figures are estimates based on samples—money amounts are in thousands of dollars)

						and the second						
Size of adjusted gross income	Total	lai	Primary IR	Primary IRA payments	Secondary II	Secondary IRA payments	Payments to	Payments to a Keogh plan	Forfeited int	Forfeited interest penalty	Alimo	Alimony paid
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(87)	(88)	(68)	(06)	(91)	(95)	(63)	(94)	(36)	(96)	(97)	(86)
All returns, total	9,926,729	24,572,969	5,280,531	7,806,631	2,372,984	3,022,063	822,353	6,326,156	1,056,067	312,689	600,571	4,514,401
No adjusted gross income	80,701	204,491	17,103	26,744	6,136	6,340	625	4,913	18,339	12,635	10,620	108,717
\$1 under \$5,000	207,852	245,306	67,402	99,762	.6,471	*10,868	.3,020	1.047	57,687	13,561	*11,850	*83,349
\$5,000 under \$10,000	560,339	627,872	215,505	307,677	32,223	32,336	*12.202	.9.344	125,474	34,960	17,563	70,601
\$10,000 under \$15,000	759,301	969,130	377,716	538,729	80,026	108,619	14,796	23,856	139,556	34,847	64,306	284,163
\$15,000 under \$20,000	887,880	1,314,353	490,418	743,255	129,850	163,635	22,057	39.782	96,730	28,458	:	
\$20,000 under \$25,000	951,675	1,581,440	610,161	916.609	148,378	205,809	23,470	63,833	80,029	17,336	40,192	188,163
\$25,000 under \$30,000	997,717	1,750,849	620,509	947,288	235,441	328,410	34,199	76,386	84,615	16,438	52,888	255,401
\$30,000 under \$40,000	1,740,188	3,297,739	1,110,126	1,603,367	535,195	655,697	67,781	214,477	141,198	62.209	84,143	422,542
\$40,000 under \$50,000	1,338,144	2,343,497	852,430	1,002,374	519,064	523,334	75,211	230,585	101,893	19,951	60,349	273,240
\$50,000 under \$75,000	1,083,741	3,155,075	430,296	746,686	298,564	413,097	176,449	816,168	122,172	29,730	97,700	664,068
\$75,000 under \$100,000	536,568	2,142,967	211,218	392,537	175,502	256,029	114,781	737,101	53,743	28,800	74,607	572,911
\$100,000 under \$200,000	532,374	3,755,627	177,944	347,570	148,700	227,868	183,828	2,199,763	24.850	5,462	52,295	688,760
\$200,000 under \$500,000	193,480	2,291,706	55,857	106,884	46,869	74,254	75,396	1,484,199	7,205	5,723	23,995	526,110
\$500,000 under \$1,000,000	37,874	576,480	9,178	17,894	7,035	10,357	13,179	298,365	1,702	1,376	6,469	215,874
\$1,000,000 or more	18,897	316,436	4,666	9,253	3,529	5,409	5,359	126,336	875	1,203	3,594	160,501
Taxable returns, total	9,131,199	23,576,332	5,062,649	7,503,886	2,291,266	2,932,812	804,789	6,300,318	894,840	271,391	565,776	4,249,792
No adjusted gross income	334	3,989	74	140	92	94	55	109	19	46	83	2,988
\$1 under \$5.000	41.313	25.681	*17.193	.22.057	1	ļ		.54	24,113	3,570	1	1
\$5,000 under \$10,000	332,095	441,715	160.874	237.651	.3.630	.6,072	.5,434	.4,092	62,702	22,351	16,132	63,576
\$10,000 under \$15,000	567,530	755,792	321,270	470,432	53,236	79,748	*12,523	.20,995	108,549	30,935	55,640	236,959
\$15,000 under \$20,000	816,860	1,238,039	474,000	718,138	126,423	158,528	20,698	38,423	89,081	27,295	:	:
\$20,000 under \$25,000	923,520	1,534,949	597,329	900,670	143,082	197,468	21,050	57,020	75,188	16,815	38,685	179,443
\$25,000 under \$30,000	987,892	1,733,150	645,974	938,217	231,889	327,522	33,809	75,845	84,615	16,438	52,817	252,971
\$30,000 under \$40,000	1,724,355	3,276,688	1,105,041	1,594,556	534,276	654,202	67,075	212,805	139,317	62,165	84,020	419,906
\$40,000 under \$50,000	1,338,072	2,343,425	852,362	1,002,313	519,064	523,334	75,211	230,585	101,893	19,951	60,349	273,240
\$50,000 under \$75,000	1,081,788	3,150,647	429,851	745,918	298,118	412,206	176,442	816,166	121,042	29,678	97,331	661,630
\$75,000 under \$100,000	535,278	2,139,878	211,194	392,510	175,478	256,002	114,781	737,101	53,719	28,409	74,471	571,032
\$100,000 under \$200,000	532,144	3,751,632	177,841	347,362	148,600	227,669	183,804	2,198,496	24,847	5,462	52,267	688,349
\$200,000 under \$500,000	193,302	2,289,332	55,812	106,796	46,834	74,203	75,367	1,483,617	7,189	5,714	23,942	524,586
\$500,000 under \$1,000,000	37,838	575,899	**13,833	**27,125	7,031	10,354	18,532	424,518	1,695	1,371	6,456	215,428
\$1,000,000 or more	18,877	315,515	:	:	3,529	5,409	:	:	871	1,192	3,584	159,682
Nontaxable returns, total ,	795,531	986,636	217,882	302,745	81,718	89,251	17,564	25,838	161,227	41,298	34,795	264,609

Table 1.4—All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

		Statutory edjustments-Continued	ents—Continued		Basic stan	Basic standard deduction	Additional standard deduction	oard deduction
Size of adjusted gross income	Self-employed h	Self-employed health insurance	Other adjustments	stments	lo rodeni M		o raderi N	
	Number of returns	Amount	Number of returns	Amount	returns	Amount	returns	Amount
	(66)	(100)	(101)	(102)	(103)	(104)	(105)	(106)
All returns, total	2,364,511	1,267,834	377,507	1,269,060	79,338,895	299,978,991	10,551,521	9,452,043
No adjusted gross income	36,634	20,386	2,263	24,757	1	1	ı	1
\$1 under \$5,000	76,510	29,335	1,507	*7,385	16,605,071	44,043,668	831,842	700,281
\$5,000 under \$10,000	181,514	75,685	24,702	79,733	14,377,399	52,544,977	2,466,136	2,099,499
\$10,000 under \$15,000	213,082	92,650	21,736	45,234	13,234,618	51,508,955	2,389,637	2,173,601
\$15,000 under \$20,000	240,613	104,704	28,847	71,069	10,231,010	40,701,266	1,551,545	1,407,635
\$20,000 under \$25,000	210,442	100,534	28,083	81,903	7,364,294	30,665,317	964,304	886,915
\$25,000 under \$30,000	193,735	91,126	14,498	35,799	5,294,074	22,885,831	592,832	549,489
\$30,000 under \$40,000	299,884	161,379	67,131	175,959	6,736,245	30,744,834	721,658	644,425
\$40,000 under \$50,000	212,685	123,626	996'99	163,712	3,165,828	15,338,001	521,675	490,652
\$50,000 under \$75,000	298,565	167,333	73,239	316,133	1,942,413	9,643,004	377,167	368,315
\$75,000 under \$100,000	137.614	88.940	19.644	66,264	256,421	1,273,667	83,048	79,782
\$100,000 under \$200,000	168,320	127,288	31,292	154,092	114,377	548,434	45,565	45,526
\$200,000 under \$500,000	71,966	60,137	6,283	29,376	14,709	296'69	5,245	600'9
\$500,000 under \$1,000,000	14,943	16,663	1,036	13,814	1,856	8,512	713	759
\$1,000,000 or more	8,004	8,047	279	3,830	581	2,560	154	154
Taxable returns, total	1,997,233	1,081,783	349,839	1,194,606	58,743,623	223,076,076	8,367,139	7,449,204
No adjusted gross income	131	119	:	:	ı	ı	1	1
\$1 under \$5,000	1	ı	ı	1	4,976,100	9,537,849	*12,364	19,951
\$5,000 under \$10,000	90,870	31,523	**18,562	. 66,783	9,114,252	28,150,078	1,270,034	960,665
\$10,000 under \$15,000	123,502	42,439	*11,313	*33,236	10,010,751	35,912,712	2,229,938	2,008,087
\$15,000 under \$20,000	196,503	79,760	23,048	56,944	9,804,324	38,560,275	1,544,264	1,401,660
\$20,000 under \$25,000	202,232	95,733	26,576	80,547	7,334,616	30,513,929	963,671	886,155
\$25,000 under \$30,000	186,095	86,358	14,498	35,799	5,285,324	22,842,822	591,647	548,066
\$30,000 under \$40,000	287,440	154,987	67,131	175,959	6,723,259	30,680,410	721,658	644,425
\$40,000 under \$50,000	212,681	123,615	56,966	163,712	3,164,824	15,332,779	521,675	490,652
\$50,000 under \$75,000	298,194	167,056	73,239	316,133	1,942,344	9,642,648	377,167	368,315
\$75,000 under \$100,000	136,484	88,175	19,644	66,264	256,421	1,273,667	83,048	79,782
\$100,000 under \$200,000	168,247	127,226	31,268	152,243	114,305	548,058	45,565	45,526
\$200,000 under \$500,000	71,917	60,094	6,277	29,342	14,677	69,828	.*6,108	
\$500,000 under \$1,000,000	14,936	16,655	1,036	13,814	1,853	8,499		: :
\$1,000,000 or more	8,000	8,044	279	3,830	2/6	126,2	•	
Nontaxable returns, total	367,279	186,051	27,669	74,454	20,595,273	76,902,916	2,184,382	2,002,839

Table 1.4—All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income						Sandra media	av called tax by	income tax beine creams
	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount
	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)
All returns, total	31,972,317	430,977,999	223,756,252	447,129,806	92,313,789	2,173,345,881	92,246,065	438,240,138
No adjusted gross income	1	ı	1,626,408	3,236,341	1	1	1,252	35,825
\$1 under \$5.000	162.917	1,486.812	12,942,904	25,841,291	5,073,979	3,435,344	4,994,831	561,444
\$5,000 under \$10,000	629,378	5,544,711	22,184,737	44,304,137	9,855,065	24,079,405	9,860,661	3,680,667
\$10,000 under \$15,000	1,068,327	8,915,497	25,475,201	50,907,910	12,693,453	68,611,583	12.698,591	10,332,167
\$15,000 under \$20,000	1,507,281	12,176,552	22,310,767	44,573,921	11,453,173	107,022,965	11,451,665	16,118,793
\$20,000 under \$25,000	1,968,007	16,118,559	19,741,306	39,450,084	9,215,631	122,363,183	9,215,632	18,532,722
\$25,000 under \$30,000	2,321,050	19,669,661	17,294,925	34,563,796	7,560,711	131,904,440	7,560,711	20,974,801
\$30,000 under \$40,000	5,364,124	49,201,323	30,885,354	61,732,973	12,062,779	278,320,160	2.062,779	46,134,902
\$40,000 under \$50,000	5,424,444	56,658,247	24,256,573	48,483,166	8,566,122	263,107,712	8,567,035	44,425,118
\$50,000 under \$75,000	7,978,928	101,063,378	29,544,223	29,066,080	9,906,175	424,581,970	9,906,176	81,825,268
\$75,000 under \$100,000	2.802.965	48.788.332	8.987.099	17,966,464	3,055,245	193,047,596	3,055,245	42,981,596
\$100,000 under \$200,000	1,975,980	51,329,803	6,190,397	12,373,173	2,086,857	212,184,703	2,086,857	54,763,302
\$200,000 under \$500,000	598.105	29.131.280	1,828,941	3,656,078	611,729	146,390,252	611,757	41,921,913
\$500,000 under \$1,000,000	113,790	11,031,212	330,337	660,377	115,395	66,881,786	115,396	19,001,524
\$1,000,000 or more	57,021	19,862,631	157,082	314,014	57,475	131,414,782	57,476	36,950,094
Taxable returns, total	30,427,264	406,692,432	179,337,335	358,432,996	89,127,496	2,166,089,001	89,165,958	437,136,845
No adjusted gross income	1	+	12,177	24,303	1	1	1,173	35,696
\$1 under \$5,000	13.275	40.176	49.353	97.590	4.975.952	3,428,115	4,990,881	560,324
\$5.000 under \$10.000	210 662	932,534	8 074 221	16,130,083	9,309,194	23,504,135	9,323,820	3,595,253
\$10,000 under \$15,000	632,279	3,780,473	13,794,309	27,563,156	10,635,270	64,034,160	10,642,063	9,646,231
\$15,000 under \$20,000	1,254,433	8,409,615	19,479,516	38,920,424	11,058,593	105,982,666	11,058,593	15,963,275
\$20,000 under \$25,000	1.839.166	13.816.274	19.081.093	38.134.984	9,173,777	122,122,458	9,173,777	18,496,588
\$25,000 under \$30,000	2.256.594	18.110.351	17.010.780	33,996,545	7,541,203	131,703,925	7,541,205	20,944,712
\$30,000 under \$40,000	5,323,256	47,699,143	30,695,603	61,353,847	12,046,484	278,017,605	12,046,484	46,088,122
\$40,000 under \$50,000	5,395,357	55.295.640	24,166,381	48,304,127	8,558,577	262,963,947	8,559,490	44,402,723
\$50,000 under \$75,000	7,963,571	100,095,906	29,511,404	59,000,450	9,903,864	424,526,687	9,903,865	81,816,077
\$75,000 under \$100,000	2.797.370	48,340,915	8,968,186	17,928,638	3,053,693	193,038,040	3,053,693	42,980,161
\$100,000 under \$200,000	1.973.422	50.883.664	6.181,056	12,354,563	2,086,443	212,155,734	2,086,443	54.755,867
\$200,000 under \$500,000	597,303	28,812,336	1,826,528	3,651,266	611,612	146,369,170	611,637	41,915,898
\$500,000 under \$1,000,000	113,639	10,895,154	329,907	659,520	115,378	66,874,734	115,378	18,999,533
\$1,000,000 or more	56.937	19,580,250	156,824	313,500	57,458	131,367,623	57,459	36,936,384
Nontaxable returns, total	1,545,054	24,285,567	44,418,917	88,696,810	3,186,293	7,256,880	3,080,107	1,103,293

Data combined to avoid disclosure of information for specific taxpayers

 NOTE. Detail may not add to totals because of rounding.

Table 1.5—Form 1040EZ Returns: Sources of Income and Tax Items, by Size of Adjusted Gross Income

	Number of	Adjusted	Salaries	and wages	Taxable	nterest	Standard o	deduction	Exemp	otions
Size of adjusted gross income	returns	gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	20,094,154	195,421,902	20,023,376	194,881,261	6,490,502	540,641	20,094,154	56,495,975	14,109,892	28,208,062
Under \$5,000	7,810,278	18,655,995	7,739,500	18,488,139	2,160,898	167,856	7,810,278	18,437,620	2,829,263	5,652,458
\$5,000 under \$10,000	4,214,977	30,456,752	4,214,977	30,366,307	1,188,749	90,444	4,214,977	13,055,409	3,354,131	6,705,481
\$10,000 under \$15,000	3,268,393	40,327,509	3,268,393	40,245,080	1,039,414	82,429	3,268,393	10,127,669	3,149,537	6,297,810
\$15,000 under \$20,000	2,237,061	38,913,234	2,237,061	38,844,297	817,259	68,937	2,237,061	6,931,553	2,223,628	4,446,498
\$20,000 under \$25,000	1,297,884	28,833,206	1,297,884	28,767,131	621,079	66,075	1,297,884	4,022,934	1,287,773	2,575,292
\$25,000 under \$30,000 .	762,960	20,753,492	762,960	20,725,444	362,805	28,048	762,960	2,364,671	762,960	1,525,668
\$30,000 under \$40,000	431,786	14,414,730	431,786	14,385,331	252,811	29,399	431,786	1,336,595	431,786	863,226
\$40,000 or more .	70,814	3,066,984	70,814	3,059,532	47,487	7,453	70,814	219,524	70,814	141,629
Taxable returns, total	14,469,468	183,136,058	14,469,468	182,642,448	5,895,982	493,610	14,469,468	43,506,877	11,174,024	22,342,392
Under \$5,000 .	2,292,198	6,909,034	2,292,198	6,786,733	1,591,657	122,301	2,292,198	5,778,999	_	_
\$5,000 under \$10,000	4,108,372	29,917,868	4,108,372	29,828,900	1,163,471	88,968	4,108,372	12,724,931	3,247,525	6,492,269
\$10,000 under \$15,000	3,268,393	40,327,509	3,268,393	40,245,080	1,039,414	82,429	3,268,393	10,127,669	3,149,537	6,297,810
\$15,000 under \$20,000	2,237,061	38,913,234	2,237,061	38,844,297	817,259	68,937	2,237,061	6,931,553	2,223,628	4,446,498
\$20,000 under \$25,000	1,297,884	28,833,206	1,297,884	28,767,131	621,079	66,075	1,297,884	4,022,934	1,287,773	2,575,292
\$25,000 under \$30,000	762,960	20,753,492	762,960	20,725,444	362,805	28,048	762,960	2,364,671	762,960	1,525,668
\$30,000 under \$40,000	431,786	14,414,730	431,786	14,385,331	252,811	29,399	431,786	1,336,595	431,786 70,814	863,226 141,629
\$40,000 or more	70,814	3,066,984	70,814	3,059,532	47,487	7,453	70,814 5.624.686	219,524 12,989,099	2.935.868	5,865,670
Nontaxable returns, total	5,624,686	12,285,845	5,553,908	12,238,813	594,519	47,031	3,624,686	12,989,099	2,935,806	3,003,070
	Taxabl	e income	Total ta	k liability	Income ta	x withheld	Overpay	ment retunded	Tax due at	time of filing
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	14,546,809	117,286,998	14,469,468	18,695,870	19,586,876	24,767,79	7 18,319,17	7 6,399,819	1,428,662	327,892
Under \$5,000	2,368,032	1,130,243	2,292,198	170,191	7.391.830	1,545,43	5 7,303,14	1,385,269	198,741	10,025
\$5,000 under \$10,000	4,109,879	10,700,669	4,108,372	1,604,403	4,141,314	3,108,26		1,559,979	316,171	56,121
\$10,000 under \$15,000	3,268,393	23,902,029	3,268,393	3,584,996	3,258,281	4,745,12	7 2,980,67	6 1,222,781	282,661	62,650
\$15,000 under \$20,000	2,237,061	27,535,183	2,237,061	4,130,070	2,232,006	4,946,36	5 2,002,49	3 865,224	229,512	48,928
\$20,000 under \$25,000	1,297,884	22,234,979	1,297,884	3,355,658	1,297,884	4,048,37				31,608
\$25,000 under \$30,000	762,960	16,863,154	762,960	2,882,931	762,960	3,235,35				43,336
\$30,000 under \$40,000 .	431,786	12,214,910	431,786	2,380,425	431,786	2,544,95				58,311
\$40,000 or mare	70,814	2,705,831	70,814	587,197	70,814	593,92				16,912
Taxable returns, total	14,469,468	117,286,789	14,469,468	18,695,870	14,260,470	23,749,39	3 12,992,77	71 5,381,415	1,428,662	327,892
Under \$5,000	2,292,198	1,130,036	2,292,198	170,191	2,172,029	574,59				10,025
\$5,000 under \$10,000	4,108,372	10,700,667	4,108,372	1,604,403	4,034,709	3,060,69				56,121
\$10,000 under \$15,000	3,268,393	23,902,029	3,268,393	3,584,996	3,258,281	4,745,12				62,650
\$15,000 under \$20,000	2,237,061	27,535,183	2,237,061	4,130,070	2,232,006	4,946,36				48,928
\$20,000 under \$25,000	1,297,884	22,234,979	1,297,884	3,355,658	1,297,884	4,048,37				31,608
\$25,000 under \$30,000	762,960	16,863,154	762,960	2,882,931	762,960	3,235,35				43,336
\$30,000 under \$40,000 .	431,786	12,214,910	431,786	2,380,425	431,786	2,544,95				58,311 16,912
\$40,000 or more	70,814	2,705,831	70,814	587,197	70,814	593,92				10,512
Nontaxable returns, total	77,341	209	_	-	5,326,406	1,018,40	4 5,326,40	06 1,018,404	_	_

NOTE Detail may not add to totals because of rounding

Table 1.6—Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income

	Number of	Adjusted gross	Salaries a	and wages	Taxable	interest	Tax-exemp	t interest	Oivide	nds
Size of adjusted gross income	returns	income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	20,478,063	335,817,358	19,923,320	327,511,857	7,409,137	4,887,389	64,237	50,654	1,211,446	636,484
Under \$5,000	3,308,703	8,226,730	2,830,361	7,047,140	1,061,313	825,310	*9,965	*20,014	242,493	138,630
\$5,000 under \$10,000	3,810,688	28,824,996	3,740,930	27,003,516	820,150	966,130	_	_	134,380	73,304
\$10,000 under \$15,000	3,865,463	48,068,970	3,858,819	46,573,881	987,993	580,368	*13,287	*9,088	105,991	51,359
\$15,000 under \$20,000	3,005,227	52,165,152	3,005,227	51,233,935	1,048,985	524,753	*11,699	*9,899	138,901	54,702
\$20,000 under \$25,000	2,162,679	48,380,298	2,162,679	47,535,960	893,199	471,087	*13,287	4,425	149,174	48,376
\$25,000 under \$30,000	1,460,514	40,003,601	1,460,514	39,432,786	782,625	406,092	*3,322	*3,362	151,885	94,544
\$30,000 under \$40,000	1,895,688	65,104,145	1,895,688	64,243,096	1,161,798	665,484	*7,606	*2,325	171,685	84,762
\$40,000 or more	969,102	45,043,467	969,102	44,441,543	653,073	448,166	*5,070	*1,541	116,938	90,808
Taxable returns, total	13,432,166	283,565,347	12,990,364	277,021,310	6,557,954	4,349,159	57,594	32,952	1,108,777	586,309
Under \$5,000	910,324	1,870,934	518,350	1,110,709	797,383	654,352	*3,322	*2,312	202,631	113,374
\$5,000 under \$10,000	1,334,693	10,221,913	1,291,509	9,151,668	572,552	666,837	_	- ·	89,689	56,856
\$10,000 under \$15,000	1,915,822	24,436,951	1,909,179	23,448,111	707,824	528,560	*13,287	*9,088	87,874	42,887
\$15,000 under \$20,000	2,794,817	48,747,082	2,794,817	47,895,548	992,822	509,442	*11,699	*9,899	138,901	54,702
\$20,000 under \$25,000	2,151,206	48,137,253	2,151,206	47,297,849	889,877	470,227	° 13,287	*4,425	149,174	48,376
\$25,000 under \$30,000	1,460,514	40,003,601	1,460,514	39,432,786	782,625	406,092	*3,322	*3,362	151,885	94,544
\$30,000 under \$40,000	1,895,688	65,104,145	1,895,688	64,243,096	1,161,798	665,484	*7,606	*2,325	171,685	84,762
\$40,000 or more	969,102	45,043,467	969,102	44,441,543	653,073	448,166	*5,070	1,541	116,938	90,808
Nontaxable returns, total	7,045,898	52,252,011	6,932,956	50,490,548	851,183	538,230	*6,644	*17,702	102,669	50,176

	Unemploymen	t compensation	Total	ncome .			Statutory adju	ustments		
Size of adjusted gross income	Number of		Number of		Number of		Primary IRA	payments	Secondary IR	A payments
	returns	Amount	returns	Amount	returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	2,637,434	3,697,082	20,478,063	336,732,812	692,016	915,454	677,767	839,479	92,375	75,975
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 or more	229,174 663,591 636,401 387,051 274,141 141,607 200,687 104,782	226,858 844,921 969,622 542,931 494,566 208,725 265,344 144,115	3,308,703 3,810,688 3,865,463 3,005,227 2,162,679 1,460,514 1,895,688 969,102	8,237,937 28,887,871 48,175,230 52,356,321 48,549,989 40,142,147 65,258,685 45,124,632	*13,287 59,793 94,210 135,579 124,107 84,026 113,375 67,640	11,208 62,875 106,259 191,170 169,692 138,546 154,540 81,165	13,287 56,471 94,210 135,579 120,785 84,026 108,304 65,104	*11,208 61,816 106,259 186,280 161,904 118,765 131,287 61,961	*6,644 *9,965 *8,151 *15,998 *22,006 29,611	1,060 4,890 7,788 19,781 23,252 19,204
Taxable returns, total	1,743,872	2,497,261	13,432,166	284,454,038	657,291	888,691	646,364	813,776	85,731	74,915
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 or more	305,576 369,274 351,127 270,819 141,607 200,687 104,782	400,156 509,868 478,559 490,494 208,725 265,344 144,115	910,324 1,334,693 1,915,822 2,794,817 2,151,206 1,460,514 1,895,688 969,102	1,878,434 10,275,517 24,529,426 48,938,252 48,306,945 40,142,147 65,258,685 45,124,632	*6,644 46,505 79,416 135,579 124,107 84,026 113,375 67,640	*7,501 53,604 92,474 191,170 169,692 138,546 154,540 81,165	*6,644 46,505 79,416 135,579 120,785 84,026 108,304 65,104	*7,501 53,604 92,474 186,280 161,904 118,765 131,287 61,961	*9.965 *8,151 *15,998 *22,006 29,611	*4,890 *7,788 *19,781 *23,252 19,204
Nontaxable returns, total	893,562	1,199,821	7,045,898	52,278,774	34,725	26,763	31,403	25,704	*6,644	*1,060

Table 1.6—Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income—Continued

	Basic standa	rd deduction	Additional stan	dard deduction	Exem	ptions	Taxable	income	Child care	credit
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amoun
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All returns, total	20,478,063	85,547,579	334,725	264,744	48,128,606	96,193,846	15,250,780	175,131,042	1,488,728	652,85
Under \$5,000	3,308,703	10,490,865	43,184	35.876	4,862,696	9,713,932	913,646	656,690	_ :	
\$5.000 under \$10.000	3,810,688	15,646,685	144.038	113,509	8,346,038	16,672,478	1,644,695	3,694,986	42,261	7,3
\$10,000 under \$15,000	3,865,463	16.423.134	64,622	55,216	9,358,744	18,708,519	3,227,310	14,193,576	312,401	117,6
\$15,000 under \$20,000	3,005,227	12,791,420	31,096	22,279	7.154,426	14,296,561	2,980,468	25,085,225	348,357	166,3
\$20,000 under \$25,000	2,162,679	9,719,349	*8,151	*5,389	5,882,478	11,762,133	2,159,357	26,898,178	316,062	151,3
\$25,000 under \$30,000 .	1,460,514	6,682,070	*24,760	*17,347	3,979,251	7,955,179	1,460,514	25,349,004	145,114	71,8
\$30,000 under \$40,000	1,895,688	9,008,189	°15,211	*12,930	5,561,490	11,119,684	1,895,688	44,963,343	222,286	100,2
\$40,000 or more	969,102	4,785,868	*3,664	*2,199	2,983,484	5,965,361	969,102	.34,290,040	102,247	38,0
axable returns, total	13,432,166	54,381,505	218,769	168,130	28,872,636	57,713,961	13,432,166	171,301,751	1,079,749	483,7
Under \$5,000	910,324	1,192,157	*3,322	*2,491	*9,965	19,599	910,324	656,687	_	
\$5,000 under \$10,000	1,334,693	4,171,404	79,416	59,064	1,305,073	2,607,654	1,334,693	3,383,791	-	
\$10,000 under \$15,000	1,915,822	7,139,256	54,656	48,240	3,018,383	6,030,288	1,915,822	11,219,167	*29,896	10,2
\$15,000 under \$20,000 .	2,794,817	11,741,891	29,589	20,471	6,207,991	12,405,020	2,794,817	24,579,701	272,295	117,8
\$20,000 under \$25,000	2,151,206	9,660,671	*8,151	*5,389	5,806,999	11,611,175	2,151,206	26,860,018	307,911	145,6
\$25,000 under \$30,000	1,460,514	6,682,070	*24,760	*17,347	3,979,251	7,955,179	1,460,514	25,349,004	145,114	71,8
\$30,000 under \$40,000	1,895,688	9,008,189	*15,211	12,930	5,561,490	11,119,684	1,895,688	44,963,343	222,286	100,2
\$40,000 or more	969,102	4,785,868	*3,664	*2,199	2,983,484	5,965,361	969,102	34,290,040	102,247	38,0
iontaxable returns, total	7,045,898	31,166,074	115,956	96,614	19,255,970	38,479,885	1,818,614	3,829,291	408,978	169,1
	Farned incom	ne credit used								
Size of adjusted gross income	to offset ii		income tax	after credits	fncome ta	x withheld	Overpaym	ent refunded	Tax due at ti	me of filin
	Number of returns	Amount	Number of returns	Amaunt	Number of returns	Amount	Number of returns	Amount	Number of returns	Amou
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
	(31)	(OL)	` '		1/					
II returns, total		819,921	13,432,166	26,283,459	19,097,036	36,850,692	17,701,191	14,614,078	2,515,235	741,1
				26,283,459 102,057		36,850,692 430,581	17,701,191 2,528,076	14,614,078 888,828	2,515,235 611,215	64,8
Under \$5,000		819,921	13,432,166 910,324	1 .	19,097,036	1 1				64,8
Under \$5,000	3,116,144		13,432,166	102,057	19,097,036 2,436,603	430,581	2,528,076	888,828	611,215 235,849 239,171	64,8 35,9 71,9
Under \$5,000	3,116,144 — 277,400	819,921 — 38,796	13,432,166 910,324 1,334,693	102,057 506,906	19,097,036 2,436,603 3,433,231	430,581 1,872,849	2,528,076 3,501,759	888,828 3,162,823	611,215 235,849 239,171 315,573	64,8 35,9 71,8 91,8
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000	3,116,144 277,400 1,479,946 1,358,798	819,921 — 38,796 501,576	13,432,166 910,324 1,334,693 1,915,822	102,057 506,906 1,508,312	19,097,036 2,436,603 3,433,231 3,757,965	430,581 1,872,849 4,054,775	2,528,076 3,501,759 3,616,326 2,686,333 1,926,829	888,828 3,162,823 3,629,317 2,085,980 1,462,145	611,215 235,849 239,171 315,573 232,527	64,8 35,9 71,8 91,8 63,2
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000	3,116,144 277,400 1,479,946 1,358,798	819,921 — 38,796 501,576 279,549	13,432,166 910,324 1,334,693 1,915,822 2,794,817	102,057 506,906 1,508,312 3,313,858	19,097,036 2,436,603 3,433,231 3,757,965 2,990,433 2,156,035 1,460,514	430,581 1,872,849 4,054,775 5,270,016 5,299,488 4,807,725	2,528,076 3,501,759 3,616,326 2,686,333 1,926,829 1,172,302	888,828 3,162,823 3,629,317 2,085,980 1,462,145 1,019,106	611,215 235,849 239,171 315,573 232,527 288,212	64,8 35,9 71,5 91,8 63,2 102,9
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000	277,400 1,479,946 1,358,798	819,921 	13,432,166 910,324 1,334,693 1,915,822 2,794,817 2,151,206	102,057 506,906 1,508,312 3,313,858 3,900,607 3,891,577 7,101,393	19,097,036 2,436,603 3,433,231 3,757,965 2,990,433 2,156,035 1,460,514 1,893,153	430,581 1,872,849 4,054,775 5,270,016 5,299,488 4,807,725 8,584,287	2,528,076 3,501,759 3,616,326 2,686,333 1,926,829 1,172,302 1,609,208	888,828 3,162,823 3,629,317 2,085,980 1,462,145 1,019,106 1,610,066	611,215 235,849 239,171 315,573 232,527 288,212 286,480	64,8 35,9 71,5 91,8 63,2 102,9 127,1
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000	277,400 1,479,946 1,358,798	819,921 — 38,796 501,576 279,549 —	13,432,166 910,324 1,334,693 1,915,822 2,794,817 2,151,206 1,460,514	102,057 506,906 1,508,312 3,313,858 3,900,607 3,891,577	19,097,036 2,436,603 3,433,231 3,757,965 2,990,433 2,156,035 1,460,514	430,581 1,872,849 4,054,775 5,270,016 5,299,488 4,807,725	2,528,076 3,501,759 3,616,326 2,686,333 1,926,829 1,172,302	888,828 3,162,823 3,629,317 2,085,980 1,462,145 1,019,106	611,215 235,849 239,171 315,573 232,527 288,212	64,8 35,9 71,5 91,8 63,2 102,9
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 or more	3,116,144 277,400 1,479,946 1,358,798 —	38,796 501,576 279,549	13,432,166 910,324 1,334,693 1,915,822 2,794,817 2,151,206 1,460,514 1,895,688	102,057 506,906 1,508,312 3,313,858 3,900,607 3,891,577 7,101,393	19,097,036 2,436,603 3,433,231 3,757,965 2,990,433 2,156,035 1,460,514 1,893,153	430,581 1,872,849 4,054,775 5,270,016 5,299,488 4,807,725 8,584,287	2,528,076 3,501,759 3,616,326 2,686,333 1,926,829 1,172,302 1,609,208	888,828 3,162,823 3,629,317 2,085,980 1,462,145 1,019,106 1,610,066 755,814 8,100,321	611,215 235,849 239,171 315,573 232,527 288,212 286,480 306,208 2,515,235	64.8 35.9 71.9 91.8 63.1 102.9 127. 183.9
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$15,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 or more axable returns, total Under \$5,000	3,116,144 277,400 1,479,946 1,358,798 —	819,921 38,796 501,576 279,549 — —	13,432,166 910,324 1,334,693 1,915,822 2,794,817 2,151,206 1,460,514 1,895,688 969,102 13,432,166 910,324	102,057 506,906 1,508,312 3,313,858 3,900,607 3,891,577 7,101,393 5,958,749 26,283,459 102,057	19,097,036 2,436,603 3,433,231 3,757,965 2,990,433 2,156,035 1,460,514 1,893,153 969,102 12,831,703 448,591	430,581 1,872,849 4,054,775 5,270,016 5,299,488 4,807,725 8,584,287 6,530,972 33,642,598 89,725	2,528,076 3,501,759 3,616,326 2,686,333 1,926,829 1,172,302 1,609,208 660,358 10,907,752 299,110	888,828 3,162,823 3,629,317 2,085,980 1,462,145 1,019,106 1,610,066 755,814 8,100,321 52,559	611,215 235,849 239,171 315,573 232,527 288,212 286,480 306,208 2,515,235 611,215	64,8 35,5 71,4 91,8 63,1 102,9 127,1 183,8 741, 1
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$25,000 \$22,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 or more axable returns, total Under \$5,000 \$5,000 under \$10,000	3,116,144 277,400 1,479,946 1,358,798 — — 1,523,011	819,921 — 38,796 501,576 279,549 — — — 416,250	13,432,166 910,324 1,334,693 1,915,822 2,794,817 2,151,206 1,460,514 1,895,688 699,102 13,432,166 910,324 1,334,693	102,057 506,906 1,508,312 3,313,858 3,900,607 3,891,577 7,101,393 5,958,749 26,283,459 102,057 506,906	19,097,036 2,436,603 3,433,231 3,757,965 2,990,433 2,156,035 1,460,514 1,893,153 969,102 12,831,703 448,591 1,245,004	430,581 1,872,849 4,054,775 5,270,016 5,299,488 4,807,725 8,584,287 6,530,972 33,642,598 89,725 864,025	2,528,076 3,501,759 3,616,326 2,686,333 1,926,829 1,172,302 1,609,208 660,358 10,907,752 299,110 1,095,522	888,828 3,162,823 3,629,317 2,085,980 1,462,145 1,019,106 1,610,066 755,814 8,100,321 52,559 393,097	611,215 235,849 239,171 315,573 232,527 288,212 286,480 306,208 2,515,235 611,215 235,849	64.8 35.9 71.9 91.8 63.2 102.9 127.1 183.5 741, 1 64.8 35.9
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 or more axable returns, total Under \$5,000 \$10,000 under \$10,000 \$10,000 under \$15,000	3,116,144 277,400 1,479,946 1,358,798 — — — 1,523,011 — 312,125	819,921 	13,432,166 910,324 1,334,693 1,915,822 2,794,817 2,151,206 1,460,514 1,895,688 969,102 13,432,166 910,324 1,334,693 1,915,822	102,057 506,906 1,508,312 3,313,858 3,900,607 7,101,393 5,958,749 26,283,459 102,057 506,906 1,508,312	19,097,036 2,436,603 3,433,231 3,757,965 2,990,433 2,156,035 1,460,514 1,893,153 969,102 12,831,703 448,591 1,245,004 1,879,282	430,581 1,872,849 4,054,775 5,270,016 5,299,488 4,807,725 8,584,287 6,530,972 33,642,598 89,725 864,025 2,388,334	2,528,076 3,501,759 3,616,326 2,686,333 1,926,829 1,172,302 1,609,208 660,358 10,907,752 299,110 1,095,522 1,676,651	888,828 3,162,823 3,629,317 2,085,980 1,462,145 1,019,106 1,610,066 755,814 8,100,321 52,559 393,097 961,544	611,215 235,849 239,171 315,573 232,527 288,212 286,480 306,208 2,515,235 611,215 235,849 239,171	64.8 35.8 71.9 91.8 63.1 102.9 127. 183.8 741. 35.8 71.8
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 or more axable returns, total Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000	3,116,144 277,400 1,479,946 1,358,798 — — 1,523,011	819,921 — 38,796 501,576 279,549 — — — 416,250	13,432,166 910,324 1,334,693 1,915,822 2,794,817 2,151,206 1,460,514 1,895,688 969,102 13,432,166 910,324 1,334,693 1,915,822 2,794,817	102,057 506,906 1,508,312 3,313,858 3,900,607 3,891,577 7,101,393 5,958,749 26,283,459 102,057 506,906 1,508,312 3,313,858	19,097,036 2,436,603 3,433,231 3,757,965 2,990,433 2,156,035 1,460,514 1,893,153 969,102 12,831,703 448,591 1,245,004 1,792,882 2,788,173	430,581 1,872,849 4,054,775 5,270,016 5,299,488 4,807,725 8,594,297 33,642,598 89,725 864,025 2,398,334 5,077,936	2,528,076 3,501,759 3,616,326 2,686,333 1,926,829 1,172,302 660,358 10,907,752 299,110 1,095,522 1,676,651 2,475,922	888,828 3,162,823 3,629,317 2,085,980 1,462,145 1,019,106 1,610,066 755,814 8,100,321 52,559 393,097 961,544 1,855,882	611,215 235,849 239,171 315,573 232,527 288,212 286,480 306,208 2,515,235 611,215 235,849 239,171 315,573	64.8 35.8 71.4 91.8 63.1 102.9 127. 183.8 741, 64.8 35.8 71.8
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$25,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 or more axable returns, total Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$20,000	3,116,144 277,400 1,479,946 1,358,798 — — — 1,523,011 — 312,125	819,921 	13,432,166 910,324 1,334,693 1,915,822 2,794,817 2,151,206 1,460,514 1,895,688 969,102 13,432,166 910,324 1,334,693 1,915,822 2,794,817 2,151,206	102,057 506,906 1,508,312 3,313,858 3,900,607 3,891,577 7,101,393 5,958,749 26,283,459 102,057 506,906 1,508,312 3,313,858 3,900,607	19,097,036 2,436,603 3,433,231 3,757,965 2,990,433 2,156,035 1,460,514 1,893,153 969,102 12,831,703 448,591 1,245,004 1,879,282 2,788,173 2,147,884	430,581 1,872,849 4,054,775 5,270,016 5,299,488 4,807,725 8,584,287 6,530,972 33,642,598 89,725 864,025 2,398,334 5,077,936 5,289,595	2,528,076 3,501,759 3,616,326 2,686,333 1,926,829 1,172,302 1,609,208 660,358 10,907,752 299,110 1,095,522 1,676,651 2,475,922 1,918,679	888,828 3,162,823 3,629,317 2,085,980 1,462,145 1,019,106 1,610,066 755,814 8,100,321 52,559 393,097 961,544 1,855,882 1,452,253	611,215 235,849 239,171 315,573 232,527 288,212 286,480 306,208 2,515,235 611,215 235,849 239,171 315,573 232,527	64.8 35.8 71.4 91.8 63.1 102.8 127. 183.8 741, 64.8 35.8 71.8 91.8 63.8
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 or more axable returns, total Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$20,000 \$25,000 under \$25,000 \$25,000 under \$25,000	3,116,144 277,400 1,479,946 1,358,798 — — 1,523,011 — 312,125 1,210,886	819,921 	13,432,166 910,324 1,334,693 1,915,822 2,794,817 2,151,206 1,460,514 1,895,688 969,102 13,432,166 910,324 1,334,693 1,915,822 2,794,817 2,151,206 1,460,514	102,057 506,906 1,508,312 3,313,858 3,900,607 3,891,577 7,101,393 5,958,749 26,283,459 102,057 506,906 1,508,312 3,313,858 3,900,607 3,891,577	19,097,036 2,436,603 3,433,231 3,757,965 2,990,433 2,156,035 1,460,514 1,893,153 969,102 12,831,703 448,591 1,245,004 1,879,282 2,788,173 2,147,884 1,460,514	430,581 1,872,849 4,054,775 5,270,016 5,299,488 4,807,725 8,584,287 6,530,972 33,642,598 89,725 864,025 2,398,334 5,077,936 5,289,595 4,807,725	2,528,076 3,501,759 3,616,326 2,686,333 1,926,829 1,172,302 1,609,208 660,358 10,907,752 299,110 1,095,522 1,676,651 2,475,922 1,918,679 1,172,302	888,828 3,162,823 3,629,317 2,085,980 1,462,145 1,019,106 1,610,066 755,814 8,100,321 52,559 393,097 961,544 1,855,882 1,452,253 1,019,106	611,215 235,849 239,171 15,573 232,527 288,212 286,480 306,208 2,515,235 611,215 235,849 239,171 315,573 232,527 288,212	64.4 35.5 71.1 91.1 63.1 102.1 127.1 183.1 741. 64.3 35.1 91.1 63.1 102.8
\$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 or more Faxable returns, total Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$25,000 \$25,000 under \$25,000 \$25,000 under \$25,000 \$30,000 under \$20,000 \$30,000 under \$20,000	3,116,144 277,400 1,479,946 1,358,798 — — 1,523,011 — 312,125 1,210,886	819,921 	13,432,166 910,324 1,334,693 1,915,822 2,794,817 2,151,206 1,460,514 1,895,688 969,102 13,432,166 910,324 1,334,693 1,915,822 2,794,817 2,151,206 1,460,514 1,895,688	102,057 506,906 1,508,312 3,313,858 3,900,607 3,891,577 7,101,393 5,958,749 26,283,459 102,057 506,906 1,508,312 3,313,858 3,900,607 3,891,577 7,101,393	19,097,036 2,436,603 3,433,231 3,757,965 2,990,433 2,156,035 1,460,514 1,893,153 969,102 12,831,703 448,591 1,245,004 1,879,282 2,788,173 2,147,884 1,460,514 1,833,153	430,581 1,872,849 4,054,775 5,270,016 5,299,488 4,807,725 8,584,287 6,530,972 33,642,598 89,725 864,025 2,398,334 5,077,936 5,289,595 4,807,725 8,584,287	2,528,076 3,501,759 3,616,326 2,686,333 1,926,829 1,172,302 1,609,208 660,358 10,907,752 299,110 1,095,522 1,676,651 2,475,922 1,918,679 1,172,302 1,609,208	888,828 3,162,823 3,629,317 2,085,980 1,462,145 1,019,106 1,610,066 755,814 8,100,321 52,559 393,097 961,544 1,855,882 1,452,253 1,019,106 1,610,066	611,215 235,849 239,171 315,573 232,527 288,212 286,480 306,208 2,515,235 611,215 235,849 239,171 315,573 232,527 288,212 286,480	64.4 35.5 71.1 91.4 63.1 102.1 127.1 83.4 741. 64.4 35.5 71.1 91.4 63.1 102.1 127.1
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 or more Faxable returns, total Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$25,000 \$25,000 under \$25,000	3,116,144 277,400 1,479,946 1,358,798 — — 1,523,011 — 312,125 1,210,886	819,921 	13,432,166 910,324 1,334,693 1,915,822 2,794,817 2,151,206 1,460,514 1,895,688 969,102 13,432,166 910,324 1,334,693 1,915,822 2,794,817 2,151,206 1,460,514	102,057 506,906 1,508,312 3,313,858 3,900,607 3,891,577 7,101,393 5,958,749 26,283,459 102,057 506,906 1,508,312 3,313,858 3,900,607 3,891,577	19,097,036 2,436,603 3,433,231 3,757,965 2,990,433 2,156,035 1,460,514 1,893,153 969,102 12,831,703 448,591 1,245,004 1,879,282 2,788,173 2,147,884 1,460,514	430,581 1,872,849 4,054,775 5,270,016 5,299,488 4,807,725 8,584,287 6,530,972 33,642,598 89,725 864,025 2,398,334 5,077,936 5,289,595 4,807,725	2,528,076 3,501,759 3,616,326 2,686,333 1,926,829 1,172,302 1,609,208 660,358 10,907,752 299,110 1,095,522 1,676,651 2,475,922 1,918,679 1,172,302	888,828 3,162,823 3,629,317 2,085,980 1,462,145 1,019,106 1,610,066 755,814 8,100,321 52,559 393,097 961,544 1,855,882 1,452,253 1,019,106	611,215 235,849 239,171 15,573 232,527 288,212 286,480 306,208 2,515,235 611,215 235,849 239,171 315,573 232,527 288,212	64.4 35.5 71.1 91.1 63.1 102.1 127.1 183.1 741. 64.3 35.1 91.1 63.1 102.8

^{*} Estimate should be used with caution because of the small number of sample returns on which it is based NOTE. Detail may not add to totals because of rounding.

Table 2.1—Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items by Size of Adjusted Gross Income

Such and Secured gross morning Process Palmorer of			Adjusted	Salaries	and wages	Taxable	e interest	Тах-ехеп	npt interest	Divid	ends
All February Intel	Size of adjusted gross income	Number of returns	gross		Amount		Amount		Amount		Amount
Section Sect		(1)	(2)	(3)	(4)	(S)	(6)	(7)	(8)	(9)	(10)
\$5.000 under \$50.000 1. \$4.986.613 2. \$2.586 2. \$2.586 2. \$2.573 4. \$1.58.235 5. \$2.573 4. \$1.58.235 5. \$2.575 5	All returns, total	31,972,317		28,118,969	1,411,156,238	28,143,380	119,353,426	2,367,255			
\$10,000 univer \$15,000											
\$15,000 under \$20,000											
\$200.00 under \$55.000 \$\$15.000 \$\$1.00000 \$\$1.0000 \$\$1.0000 \$\$1.0000 \$\$1.0000 \$\$1.00000 \$\$1.0000 \$\$1.00000 \$\$1.0000 \$\$1.000000 \$\$1.00000 \$\$1.00000 \$\$1.00000 \$\$1.00000 \$\$1.00000 \$\$1.00000 \$\$1.00000 \$\$1.00000 \$\$1.00000 \$\$1.00000 \$\$1.00000 \$\$1.00000 \$\$1.00000 \$\$1.00000 \$\$1.00000 \$\$1.00000 \$\$1.00000 \$\$1.00000 \$\$1.00000000 \$\$1.000000 \$\$1.0000000000											
\$50,000 under \$50,000 \$ 2,012,477 \$ 85,073,652 \$ 2,280,147 \$ 70,580,488 \$ 2,180,200 \$ 3,462,041 \$ 89,053 \$ 947,500 \$ 12,280,700 \$ 1,280,50	\$20,000 under \$25,000	1,968,007	44,363,983		33,588,446	1,492.095	3,268,933	60,354	529,881	446,345	1,096,467
\$35,000 under \$40,000											
\$40,000 under \$45,000 2											
\$5,000 under \$50,000											
\$50,000 under \$50,000											
\$60,000 under \$75,000 \$2,993.98 22,990.298 3,559,984 24,007.615 3,556,047 10,287.954 280,731 1,918.855 1,767.477 4,463,856 3,509.000 under \$500,000 und	\$50,000 under \$55,000	2,280,561						111,385	905,263		1,680,023
## 575,000 under \$100,000 2,802,005 239,489,395 2,555,680 18,790,707 2,696,309 1,108,878 379,743 3,267,715 1,562,597 6,098,816 3700,000 under \$500,000 590,105 174,825,846 490,814 93,688,700 34,210,000 113,492 7,741,207 54,577 2,969,741 7,742,07 54,777 7,742,07 54,77		100 100									1 - 1 - 1 - 1
\$190,000 under \$200,000 1,975 98 28, 88, 587 1,708,222 17,1299 216 \$200,000 under \$1,000,000 11,709 98,000 11,709 98,000 11,709 77,215,545 \$2,291 32,108,000 11,709 77,215,545 \$2,291 32,108,000 11,709 77,215,545 \$2,291 32,108,000 11,709 77,215,545 \$2,291 32,108,000 11,709 77,215,545 \$2,291 32,108,000 11,709 77,215,545 \$2,291 32,108,000 11,709 77,215,545 \$2,291 32,108,000 11,709 77,215,545 \$2,291 32,108,000 11,709 77,215,545 \$2,291 32,108,000 11,709 77,215,545 \$2,291 32,108,000 11,709 77,215,545 \$2,291 32,108,000 11,709 78,000 11,709 78,000 11,709 78,000 11,709 78,000 11,709 78,000 11,709 78,000 11,709 78,000 11,709 78,000 11,709 78,000 11,709 78,000 11,709 78,000 11,709 78,000 11,709 78,000 11,709 78,000 11,709 78,000 12,704 4,709 8,709 78,000 12,704 8,709 78,000 12,704 8,709 78,000 12,704 8,709 78,000 12,704 8,709 78,000 12,704 8,709 78,000 12,704 8,709 78,000 12,704 8,709 78,000 12,704 8,709 78,000 12,704 8,709 78,000 12,704 8,709 78,000 12,704 8,709 78,000 12,704 8,709 78,000 12,704 8,709 78,000 12,705 8,700 78											
\$00,000 under \$500,000 \$00,00											
1,000,000 or mome											
Tanable returns, lotal											
Notinizable returns, total 1.54,054 22.977,79 809.374 13.11,189 1.200.889 5.76,178 82.284 999.082 51.206.81 1.700,633 1.700,63											
Sue of adjusted gross incomes Summaries of Name Na	Nontaxable returns, total										
Number of returns Number of Numb		State incor	me tax refunds	Alimor	ov received						
All Jerums Amount returns Amount returns Amount returns Amount returns Amount returns Amount Amount Amount Returns Amount	Size of adjusted gross income							-		·	
Minterns, Interns, 1416, 2566 6,431,776 216,421 2,284,377 3,285,070 98,524,479 4,377,575 19,118,776 10,07873 12,19,955		returns		returns		returns		returns		returns	
Under \$5,000											
\$5,000 under \$10,000											
\$10,000 under \$15,000 \$ \$20,000 under \$25,000 \$ \$20,000 under \$35,000 \$ \$20,000 under \$45,000 \$ \$20,000 under \$50,000											
\$20,000 under \$25,000		265,339	81,178	17,639		281,989	1,507,623	,		27,049	
\$25,000 under \$30,000 1,048,528 412,423 17,444 113,199 525,016 376,390 \$16,772 46,889 —9,982 \$30,000 under \$40,000 1,268,763 450,000 -1,268,763 450,000 1,268,763 460,000 under \$40,000 1,268,763 460,000 under \$40,000 under \$40,000 under \$40,000 1,268,763 460,000 under \$50,000 1,268,763 460,000 under \$50,000 under \$50,000 1,326,677 \$18,485 9.533 151,612 50,000 under \$50,000 \$5,518 39,545 \$255 \$6,329 \$32,912 \$12,557 \$32 \$9,817 \$13,912 \$16,526 \$40,572 \$15,500 under \$50,000 \$5,518 39,545 \$255 \$6,329 \$32,912 \$10,590 \$10,590 \$2,900 \$12,759 \$10,500 \$12,759 \$10,500 \$12,759 \$10,500 \$12,759 \$10,750											
\$30,000 under \$35,000											
\$35,000 under \$40,000											
\$45,000 under \$50,000 = 1,326,677	\$35,000 under \$40,000	1,268,763	450,047					489,654	800,793	54,364	6.398
\$50,000 under \$50,000											
\$55,000 under \$50,000 \$60,000 under \$75,000 \$75,000 under \$10,000 \$75,000 under \$10,000 under \$10,000 \$75,000 under \$10,000 \$75,000 under \$10,000 under \$10,000 \$75,000 under \$10,000 \$75,000 under \$10,000 \$10,000 under \$10,000 under \$10,000 under \$10,000 under \$10,000 \$10,000 under \$10,000 under \$10,000 under \$10,000 under \$10,000 \$10,000 under \$10,000 under \$10,000 under \$10,000 under \$10,000 \$10,000 under											
\$60,000 under \$75,000											
\$100,000 under \$200,000	\$60,000 under \$75,000	1,823,623							4,095,772		113,096
\$200,000 under \$500,000											
\$50,000 under \$1,000,000 \$5,818 395,465 255 6,329 32,912 3,527,532 98,477 13,434,055 24,836 217,578 51,000,000 or more 31,202 766,214 175 5,373 17,317 3,459,848 52,925 47,791,507 16,528 440,157 16,528 440,157 17,345											
\$1,000,000 or more 31,202 766,214 175 5.373 17,317 3,459,884 5.2925 47,791,507 16.528 440,157 Taxable returns, total 14,021,454 8,190,785 203,533 2,186,089 6,180,175 95,901,293 8,054,882 116,814,200 947,354 1,624,865 441,134 240,991 14,888 108,239 566,128 2,631,133 415,872 2,304,373 60,618 1-640,902											
Nontaxable returns, total											
Taxable IRA distributions	Taxable returns, total						95,901,293				
Number of returns Number of returns Amount Number of returns Number of returns Amount Number of returns Number of returns Amount Number of returns	Nontaxable returns, total	441,134	240,991	14,888	108,239	568,128	2,631,133	415,872	2,304,373	60.618	- 404,902
Number of returns Numb	Con of adverted account	Taxable IA	A distributions	Pensions and	d annuities in AGI	Rent and roy	alty net income	Rent and ro	oyalty net loss		
All returns, total 1,282,191 7,805,809 6,039,117 63,173,066 2,631,006 22,971,332 3,851,566 24,850,627 201,638 915,876 10,000 10,000 26,852 88,026 163,325 859,527 72,399 248,238 72,443 563,321 9,175 -4,216 85,000 under \$15,000 57,789 200,437 326,119 2,110,118 80,547 280,222 118,163 654,690 62,494 11,2947 \$15,000 under \$20,000 64,618 263,294 332,016 2,659,690 133,294 515,309 173,590 1,040,074 13,929 41,460 \$20,000 under \$25,000 78,741 306,078 339,051 3,039,735 122,233 560,703 182,406 1,102,277 9,875 52,861 \$25,000 under \$30,000 77,437 339,748 392,869 3469,884 111,997 373,242 247,245 14,43,434 10,354 24,846 \$30,000 under \$30,000 76,293 282,082 449,301 3,915,682 159,456 473,228 229,117 1,258,456 11,779 26,964 \$40,000 under \$45,000 98,868 357,755 522,594 4,552,761 154,988 630,046 257,574 1,325,429 8,420 42,986 \$45,000 under \$55,000 under \$55,000 123,145 638,838 472,079 3,865,045 168,455 819,687 247,245 11,325,429 8,420 42,986 \$45,000 under \$55,000 123,145 638,838 472,079 3,865,045 168,455 819,687 247,245 11,325,429 8,420 42,986 \$45,000 under \$55,000 under \$55,000 under \$55,000 under \$55,000 123,145 638,838 472,079 3,865,045 168,455 819,687 247,245 11,325,429 8,420 42,986 \$45,000 under \$55,000 under \$55,000 under \$55,000 88,919 499,341 406,319 3,927,710 145,986 703,544 219,689 1,332,716 14,908 74,075 \$55,000 under \$50,000 69,968 485,909 339,213 3,510,447 129,873 442,628 220,552 1,272,512 12,033 32,484 \$60,000 under \$50,000 128,250 1,013,639 608,502 8,313,003 325,233 2,596,409 444,630 2,963,311 20,895 \$7,262 \$100,000 under \$50,000 81,761 1,016,238 398,664 7,085,750 333,106 4,491,799 444,959 3,051,013 21,718 165,202 \$200,000 under \$500,000 18,894 471,236 105,977 2425,966 173,481 4,374,872 169,441 1,723,265 8,288 81,745 \$500,000 under \$500,000 18,894 471,236 105,977 2425,966 173,481 4,374,872 169,441 1,723,265 8,288 81,745 \$500,000 under \$500,000 13,650 19,894 471,236 105,977 2425,966 173,481 4,374,872 169,441 1,723,265 8,288 81,745 \$500,000 under \$500,000 13,650 138,654 21,635 1,134,899 39,255 1,800,677 37,806 682,684	Size of adjusted gross income		Amount		Amount		Amount		Amount		Amount
Under \$5,000		(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Under \$5,000	All returns, total	1,282,191	7,805,809	6,039,117	63,173,066	2,631,006	22,971,332	3,851,586	24,850,627	201,638	915,876
\$10,000 under \$15,000	Under \$5,000	*10,622	*31,102	23,914	117,765	16,471	64,117	32,082		*1,359	
\$1,000 under \$20,000											
\$20,000 under \$25,000											
\$25,000 under \$30,000	\$20,000 under \$25,000					l .			1		
\$35,000 under \$40,000		77,437	339,748	392,869	3,469,884	111,997	373,242	247,245	1,443,434		
\$40,000 under \$45,000											
\$45,000 under \$50,000											
\$50,000 under \$55,000			1			i .					
\$60,000 under \$75,000	\$50,000 under \$55,000	88,919	499,341	406,319	3,927,710	145,896	703,544	219,689	1,332,716	14,908	74.075
\$75,000 under \$100,000											
\$100,000 under \$200,000											
\$200,000 under \$500,000											
\$500,000 under \$1,000,000 3,650 138,654 21,635 1,134,889 39,255 1,800,677 37,806 682,684 1,667 16,504 1,000,000 or more 2,022 166,711 10,939 1,138,279 23,688 2,160,033 19,332 629,484 897 10,788	\$200,000 under \$500,000	19,894		105,397				169,441	1,723,285	8,288	81,745
					1	i .					
	Nontaxable returns, total										
Footnote(s) at end of table	Footnote(s) at end of table					-					

Estate and trust net income less loss

Farm net income less loss

Unemployment compensation

Table 2.1—Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items by Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Partnership and 5 Corporation net income less loss

Size of adjusted proce income	net incom	10 1033 1033									
Size of adjusted gross income	Number of returns	Amount	Number o	of	Amoi	unt		ber of urns	Amount	Number of returns	Amount
	(31)	(32)	(33)	-	(34)		35)	(36)	(37)	(38)
All returns, total	4,049,520 25,953 68,585 75,017	74,096,325 - 128,033 - 365,295 - 118,277	303,603 *2,420 8,080 *7,729	0	3,335 *1 24		681 8 13	,211 3,713 3,489 5,115	- 1,748,804 - 127,652 - 139,258 - 58,556	1,978,158 *6,942 23,394 73,891	3,902,777 *9,867 44,242 182,686
\$15,000 under \$20,000 \$20,000 under \$25,000	117,764 128,296	- 266,346 - 279,124	*8,42	1	.30	,073	30	3,298	- 296,933 - 137,580	106,255 132,126	223,814
\$25,000 under \$30,000 \$30,000 under \$35,000 \$35,000 under \$40,000 \$40,000 under \$45,000	161,765 186,845 188,825 201,024	166,917 479,216 306,482 394,458	11,577 14,829 22,850 *11,872	7 9 0	16 51 99	,032 ,205 ,504 ,156	4° 5° 45	1,255 1,436 5,606 5,278	- 64,229 - 37,868 - 51,160 - 62,467	180,962 210,550 269,501 204,720	418,234 407,470 487,019 407,340
\$45,000 under \$50,000 \$50,000 under \$55,000 \$55,000 under \$60,000 \$60,000 under \$75,000	210,680 209,167 148,707 466,652	443,221 833,504 819,527 2,016,371	12,577 12,091 10,884 27,284	7 4 4	- 19 40 74	,540 ,697 ,391 ,932	4(36 7(5,319 0,007 5,324 0,880	- 64,277 - 161,348 50,982 116,224	186,377 153,633 97,415 197,036	368,968 269,294 169,850 345,009
\$75,000 under \$100,000 . \$100,000 under \$200,000 . \$200,000 under \$500,000 . \$500,000 under \$1,000,000 . \$1,000,000 or more .	557,270 768,863 394,550 90,049	3,659,850 12,625,152 16,428,240 9,889,006	44,268 49,844 33,443 9,22	4 3 1	520 568 422	5,513 1,490 1,278 1,320	57 26	9,622 7,730 5,855 5,002	67,527 - 245,107 - 226,202 - 97,264 - 213,638	94,116 34,021 6,667 369 184	171,550 79,512 23,643 1,096 639
Taxable returns, total Nontaxable returns, total	49,507 3,846,947 202,572	27,191,455 76,779,467 - 2,683,142	5,862 289,274 14,329	4	1,113 3,305 30		617	3,961 7,583 3,628	- 1,331,577 - 417,226	1,881,390 96,768	3,654,335 248,442
	Social Security	benefits in AGI	Foreign ea	arned in	come exclu	sion		Other income	less toss	Total statutor	y adjustments
Size of adjusted gross income	Number of returns	Amount	Number o returns	of	Amou	ınt	Numl retu	per of erns	Amount	Number of returns	Amount
	(39)	(40)	(41)		(42))	(4	3)	(44)	(45)	(46)
All returns, total	2,170,660 — *4,522	8,903,082 — *18.943	43,494 *857 *857	·		853 ,003 ,260		8,414 9,885 5,965	15,461,653 17,392 75,965	5,058,274 23,817 94,337	16,405,359 40,967 114,146
\$10,000 under \$15,000 \$15,000 under \$20,000	*4,521 *13,242	*18,915 *18,907	*999 *4,770		*40 *217	.132 .524	8 10	3,795 0,173	171,396 174,887	176,623 237,323	273,940 343,362
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$35,000 \$35,000 under \$40,000	93,975 155,181 215,097 224,816	136,505 274,705 558,717 727,650	*2,640 *1,236 *2,786 *274		*74	944	17 20	6,993 7,949 1,902 8,543	270,013 238,789 166,433 358,374	296,533 391,911 452,303 413,164	491,264 692,370 794,579 840,521
\$40,000 under \$45,000 \$45,000 under \$50,000 \$50,000 under \$55,000	219,018 166,953 143,949	834,788 751,390 637,055	*2,057 *1,168 3,498		*21, 102,		24 21	5,651 6,593 8,758	567,592 589,229 383,789	460,213 414,088 216,918	846,692 618,706 540,873
\$55,000 under \$60,000 \$60,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000	105,836 229,855 263,347 222,081	541,230 1,108,949 1,288,051 1,280,397	*346 4,866 5,788 7,178		205, 312,	681	39 34	0,141 0,371 9,567 6,077	440,182 1,102,456 1,265,793 2,875,500	200,713 436,538 489,997 507,430	538,544 1,492,989 1,995,305 3,630,308
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	80,638 17,976 9,652	506,722 128,475 71,683	3,384 548 244		251, 49, 21,	,398 ,939 ,218	13 3 1	5,102 1,938 9,013	2,424,185 1,228,597 3,111,082	190,147 37,458 18,762	2,264,310 572,512 313,971
Taxable returns, total Nontaxable returns, total	2,125,485 45,175	8,733,881 169,201	38,633 4,861		1,927, 308,			9,174 9,240	15,042,420 419,233	4,778,073 280,202	16,014,965 390,394
				Medical	and dental		deductions deduction			Taxes pa	nd deduction
Size of adjusted gross income	Total			_	scriptions a			Miscellaneo	us medical expense	s	Total
	10.07	Number of returns	Amount		mber of eturns	Am	ount	Number o returns	Amount	Number of returns	Amount
	(47)	(48)	(49)	_	(50)		51)	(52)	(53)	(54)	(55)
All returns, total Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000	430,977,999 1,486,812 5,544,711 8,915,497 12,176,552	5,128,338 94,424 400,031 603,631 669,876	20,920,881 552,804 2,372,448 2,834,859 2,603,215	3 5	67,618 88,693 89,779 99,110 65,355	2,12 2,60	33,953 31,128 25,897 00,314 42,599	3,009,67 36,57 195,10 308,64 369,62	3 239,247 2 485,738 3 802,939	136,024 527,558 964,109	131,299,652 182,026 670,706 1,313,263 2,130,203
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$35,000 \$35,000 under \$40,000	16,118,559 19,669,661 23,305,359 25,895,964	659,832 556,578 469,092 390,297	2,200,298 1,751,821 1,283,930 1,204,617	5 4 3	50,322 53,496 66,352 85,833	2,65 2,12 1,93	60,284 51,612 23,191 70,938	401,83 315,81 306,40 244,60	6 245,223 4 303,559 4 328,182	2,264,389 2,590,681 2,721,378	3,226,483 4,486,355 5,737,134 6,734,293
\$40,000 under \$45,000 \$45,000 under \$50,000 \$50,000 under \$55,000 \$55,000 under \$60,000 \$60,000 under \$75,000 \$75,000 under \$100,000	27,916,499 28,741,748 25,948,239 23,019,000 52,096,139	320,473 272,679 195,693 109,973 216,437	925,545 1,162,608 786,308 429,430 1,264,577	2 1 1 2	15,743 170,042 93,970 08,136 114,601	1,78 1,14 69 1,83	30,146 31,881 47,645 96,804 32,072	208,11 173,38 130,56 68,48 146,03 67,90	9 348,423 2 407,984 2 206,808 4 510,468	2,607,544 2,264,593 1,895,234 3,778,271	7,804,211 8,111,255 7,725,471 7,047,901 16,522,018 15,947,225
\$15,000 under \$100,000 \$100,000 under \$200,000 \$500,000 under \$5,000,000 \$1,000,000 or more	48,788,332 51,329,803 29,131,280 11,031,212 19,862,631	110,744 49,045 8,442 912 178	723,209 556,286 209,624 47,936 11,366		08,907 47,844 8,367 892 178	69 25	95,256 98,247 55,016 64,562 26,364	30,58 5,33 60	2 323,443 9 135,053	1,969,109 594,545 113,253	17,793,465 11,659,307 5,029,644 9,178,691
Taxable returns, total Nontaxable returns, total	406,692,432 24,285,567	4/180,760 947,579	13,116,169 7,804,712		36,024 31,594		98,984 34,969	2,528,41 481,25			128,509,624 2,790,028

Table 2.1—Returns with itemized Deductions: Sources of income, Adjustments, itemized Deductions by Type, Exemptions, and Tsx items by Size of Adjusted Gross income—Continued

					itemized deduction	ns-Continued				
				Taxes paid deduct	lon-Continued				Interest pai	d deduction
Size of adjusted gross income	Stats and loca	income taxes	Real est	ste taxes	Personal pro	operty taxes	Other	taxes	To	otal
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
All returns, total Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$25,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$40,000 \$40,000 under \$45,000 \$45,000 under \$50,000 \$50,000 under \$50,000 \$55,000 under \$50,000 \$50,000 under \$75,000 \$75,000 under \$75,000 \$75,000 under \$200,000 \$200,000 under \$500,000 \$200,000 under \$100,000 \$100,000 under \$1,000,000 \$100,000 under \$1,000,000	28,415,184 57,690 271,490 621,935 1,055,584 1,548,239 1,939,206 2,154,161 2,338,640 2,397,599 1,964,810 1,640,674 3,304,402 2,452,830 1,734,873 516,470 98,721 50,246	50,904,948 37,608 103,088 287,725 720,149 1,254,592 2,075,733 2,772,290 3,503,382 4,223,984 4,489,618 4,426,928 4,092,324 9,832,395 9,818,504 11,912,321 8,754,597 4,193,347 8,406,362	27,998,636 109,852 439,346 795,871 1,180,750 1,558,816 1,922,812 2,255,749 2,384,957 2,482,488 2,358,715 2,056,447 1,734,543 3,516,630 2,624,904 1,846,984 567,065 108,335 54,373	45,210,996 135,253 522,155 927,975 1,275,297 1,761,683 2,143,753 2,649,246 2,907,969 3,233,848 3,251,544 2,936,238 2,639,261 5,965,630 5,524,179 5,357,690 2,604,322 750,761 624,193	10,709,935 34,837 160,225 286,494 440,209 545,021 747,923 832,218 882,885 909,762 862,454 791,064 638,133 1,414,126 1,075,971 786,792 235,766 43,815 22,239	3,008,488 8,404 28,003 51,259 83,980 101,707 158,337 172,098 188,803 195,528 212,043 207,939 178,805 436,589 362,732 325,320 164,781 46,797 85,343	6,663,321 '7,410 75,564 163,159 249,690 388,196 500,658 568,794 616,004 587,585 512,561 498,525 422,231 866,775 627,973 395,822 139,427 27,820 15,127	2,175,240	29,437,622 120,103 425,206 805,011 1,277,829 1,747,576 2,147,066 2,448,952 2,589,188 2,656,368 2,486,526 2,203,183 1,823,972 3,609,206 2,611,385 1,801,694 533,825 100,213 50,218	193,188,034 636,183 1,837,505 3,098,455 5,144,022 7,289,671 9,342,453 11,722,489 13,050,036 13,830,509 14,059,024 12,515,291 11,254,415 24,505,685 22,715,098 22,470,774 11,307,466 3,393,967 5,012,992
Taxable returns, total Nontaxable returns, total	25,643,936 771,228	80,174,365 730,583	26,810,943 1,187,694	43,321,938 1,889,058	10,265,578 444,358	2,903,528 104,940	6,456,172 207,149	2,109,793 65,447	28,247,963 1,189,559	183,222,704 9,963,329
					Itemized deduction	ons-Continued				

					Itemized deduction	ons—Continued				
				lı	nterest paid deduc	tionContinued				
Size of adjusted gross income			Home mortg	age interest			Deductib	le points	Investment	interest paid
	To	otal	Paid to finance	cial institutions	Paid to in	dividuals	Number of		Number of	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	returns	Amount	returns	Amount
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
All returns, total	26,367,375 106,237 352,201 648,169 1,072,534	189,466,752 591,249 1,691,620 2,841,767 4,803,111	25,684,039 104,730 343,627 619,398 1,043,763	1 52,714,380 575,774 1,639,817 2,674,242 4,600,861	2,470,518 *4,373 21,578 60,877 97,845	6,752,372 *15,474 51,803 167,525 202,250	2,359,528 *3,432 14,000 34,271 60,369	3,510,261 *2,315 16,623 45,861 61,507	1,716,230 6,306 18,185 22,715 41,476	11,687,574 23,390 48,453 . 54,210 42,069
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$35,000 \$35,000 under \$40,000 \$40,000 under \$45,000	1,483,732 1,861,170 2,173,408 2,342,450 2,400,459	6,643,340 8,625,939 10,818,841 12,016,745 12,720,832	1,426,625 1,806,048 2,098,472 2,278,345 2,330,365	6,289,554 8,299,046 10,291,166 11,501,197 12,168,524	142,971 152,571 194,258 205,929 233,920	353,786 326,893 527,674 515,548 552,308	116,200 126,046 162,788 217,829 199,974	149,450 140,177 182,052 285,433 298,731	49,944 42,886 68,569 64,369 78,242	106,553 72,669 140,938 136,427 124,786
\$45,000 under \$50,000 \$50,000 under \$55,000 \$55,000 under \$60,000 \$60,000 under \$75,000 \$75,000 under \$100,000	2,285,593 2,021,582 1,670,348 3,327,973 2,402,115	12,994,395 11,380,095 10,345,618 22,481,374 20,383,317	2,227,814 1,977,769 1,627,504 3,265,789 2,357,594	12,549,382 10,924,799 9,883,935 21,697,143 19,746,883	195,696 189,662 161,784 337,409 230,548	445,014 455,297 461,683 784,232 636,434	164,236 179,277 148,537 307,023 325,921	217,190 234,245 233,391 514,019 612,708	75,068 90,542 77,342 175,201 243,964	155,129 264,684 155,961 371,207 865,957
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	1,632,159 469,891 80,596 36,757	19,393,430 8,544,187 1,988,330 1,202,561	1,599,894 461,267 79,055 35,979	18,560,263 8,256,510 1,909,547 1,145,737	182,630 48,447 7,288 3,032	833,167 287,677 78,784 56,824	218,364 66,645 10,223 4,390	530,319 229,311 38,185 18,746	370,135 207,093 52,724 31,468	1,860,604 2,279,807 1,290,379 3,694,351
Taxable returns, total Nontaxable returns, total	25,283,894 1,083,481	161,157,848 8,308,904	24,629,218 1,054,821	154,727,624 7,986,756	2,372,364 98,453	6,430,224 322,148	2,286,381 73,145	3,666,725 143,536	1,639,202 77,028	10,488,507 1,199,067

					Itemized deduction	ons—Continued				
		Interest paid dedu	iction—Continued				Contributio	ns deduction		
Size of adjusted gross income	Personal in	nterest paid	Personal inte	rest deduction	To	tal	Cash con	tributions	Other than cas	h contributions
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(76)	(77)	(78)	(79)	(60)	(61)	(82)	(83)	(84)	(85)
All returns, total: Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000	25,040,009 75,972 286,881 578,119 1,028,607	38,363,790 91,228 325,147 684,352 1,104,470	25,020,567 75,972 286,881 578,119 1,027,248	6,221,446 19,230 80,809 156,617 237,335	29,132,486 94,010 439,678 820,481 1,280,185	55,459,205 40,315 357,316 898,415 1,388,057	25,617,194 92,652 428,214 798,253 1,265,412	48,553,194 35,356 320,898 796,353 1,218,193 1,723,925	11,227,767 19,690 108,819 214,013 382,421 558,843	7,550,914 4,419 28,136 75,992 130,320 224,031
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$35,000 \$35,000 under \$40,000 \$40,000 under \$45,000	1,418,628 1,793,448 2,102,720 2,254,977 2,343,209	1,808,042 2,394,326 2,728,859 2,966,994 3,339,422	1,418,628 1,789,076 2,102,720 2,254,977 2,343,209	390,328 503,668 580,659 611,430 686,160	1,686,447 2,033,644 2,322,146 2,494,612 2,582,065	1,990,586 2,247,469 2,780,518 2,986,002 3,254,832	1,643,725 1,992,087 2,258,376 2,438,118 2,535,860	1,723,925 1,985,330 2,417,272 2,623,890 2,901,380	702,995 796,395 910,987 930,818	241,554 302,119 352,518 331,671
\$45,000 under \$50,000 \$50,000 under \$55,000 \$55,000 under \$60,000 \$60,000 under \$75,000 \$75,000 under \$100,000	2,222,013 1,994,626 1,620,604 3,190,621 2,234,329	3,345,129 3,095,572 2,557,624 5,502,624 4,163,436	2,221,100 1,992,902 1,618,173 3,188,076 2,232,492	692,310 636,266 519,445 1,139,085 853,116	2,432,689 2,160,974 1,802,588 3,639,203 2,698,785	3,388,645 3,164,914 2,814,173 6,313,353 5,807,027	2,389,365 2,116,543 1,776,405 3,583,219 2,672,401	3,065,827 2,780,835 2,498,146 5,529,660 4,898,654	931,857 889,108 739,252 1,616,230 1,268,679	320,614 354,038 314,206 736,450 822,624
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	1,414,267 381,795 66,680 32,514	3,197,577 1,211,174 374,640 473,172	1,410,931 381,219 66,430 32,414	686,421 254,162 77,072 97,334	1,901,649 577,210 110,391 55,728	6,717,001 4,227,478 2,076,807 5,006,296	1,886,539 574,715 109,836 55,471	5,626,561 3,531,616 1,565,193 3,034,104	867,935 229,189 40,444 20,092	926,671 523,490 346,835 1,515,226
Taxable returns, total Nontaxable returns, total	24,214,688 825,321	38,070,719 1,293,070	24,195,299 825,267	7,909,625 311,822	28,011,440 1,121,046	53,905,303 1,553,902	27,520,315 1,096,878	45,248,156 1,305,038	10,948,072 279,695	7,434,654 116,260

Table 2.1—Returns with itemized Deductions: Sources of income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items by Size of Adjusted Gross income—Continued

					fternized de	ductions—Continue	d			
		s deduction— linued	Moving exper	ses deduction	Casualty or the	oft loss deduction		Nat limited miscel	Isneous deduction	าร
Size of adjusted gross income	Carryover fro	om prior years	Number of		Number of	4	Number of			employee business pense
	Number of returns	Amount	returns	Amount	returns	Amount	returns	Amount	Number of returns	Amount
	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
All returns, total	177,224 *3,219	1,355,097 *540	907,719	3,943,073	189,894 *1,358	1,744,217 *28,310	7,506,049 58,482	22,401,141 43,783	6,305,673 *9,088	20,708,072 *13,167
\$5,000 under \$10,000 \$10,000 under \$15,000	*9,008 12,125	*8,282 26,070	*7,238 24,546	*18,771 75,981	*10,618 14,452	*34,781 138,807	126,675	238,540 495,182	58,412 131,754	103,377 249,646
\$15,000 under \$20,000	18,894	39,543	23,930	71,340	14,922	151,803	208,630 334,753	627,719	257,091	480,319
\$20,000 under \$25,000 \$25,000 under \$30,000	12,745 14,887	42,629 20,586	60,285 65,703	134,601 215,741	22,718 19,967	67,951 124,755	535,417 564,862	1,123,175 1,359,707	475,114 607,842	957,896 1,210,079
\$30,000 under \$35,000	11,590	*61,128	75,787	213,303	16,347	102,439	653,705	1,387,510	637,480	1,281,099
\$35,000 under \$40,000 \$40,000 under \$45,000	9,501 11,597	9,594 21,781	60,885	191,072 212,562	16,531 19,773	126,912 332,138	739,783 662,820	1,528,295 1,484,487	791,421 798,660	1,525,828 1,426,066
\$45,000 under \$50,000	*6,924	*2,204	51,263	184,336	*14,492	117,785	593,365	1,475,611	746,639	1,553,569
\$50,000 under \$55,000	19,881	30,040	51,423	158,380	*4,383	*37,363	532,164	1,488,355	688,379	1,523,944
\$55,000 under \$60,000 \$60,000 under \$75,000	5,761 13,372	1,821 47,242	41,168 121,316	150,590 605,050	*2,328 16,661	*26,481 165,981	422,881 896,795	1,229,077 2,481,441	549,895 1,134,937	1,313,520 2,671,645
\$75,000 under \$100,000	7,687	85,749	132,844	843,564	*8,240	*77,305	635,436	2,594,982	787,084	2,651,733
\$100,000 under \$200,000 \$200,000 under \$500,000	10.623	163,770	96,201	667,059	5,462	150,078	413,635	2,669,754	484,705	2,642,301
\$500,000 under \$1,000,000	6,337 1,740	172,372 164,779	18,884 2,345	171,485 21,310	1,319	40,768 17,365	107,962 12,811	1,241,716 374,295	126,147 15,317	912,405 106,672
\$1,000,000 or more	1,333	456,966	633	7,928	*13	*3,195	5,873	557,513	5,706	84,805
Taxable returns, total Nontaxable returns, total	147,934 29,290	1,222,493 132,604	878,862 28,858	3,802,260 140,813	149,260 40,433	942,252 801,964	7,171,875 334,174	21,420,588 980,553	8,138,857 166,816	20,263,783 444,288
		-	Itemized deduct	ions-Continued		1	Exen	ptions	Taxab	le income
	Net limit	ted miscellaneous (deductions—Cor	ntinued		miscellaneous				
Size of adjusted gross income	Tax prepa	aretion fees	Mutual fur	nd expense			Number of exemptions	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	exemple:		70101113	
	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)
All returns, total	8,768,149	2,217,545	20,275	4,250	709,509	2,023,797	88,346,078	172,561,852	30,568,403	1,377,748,40
Under \$5,000 \$5,000 under \$10,000	50,386 132,375	11,002 39,705	_	_	°3,016 11,335	*3,391 14,644	281.668 896,479	561,714 1,784,752	*10,401 214,791	*10,86 455,74
\$10,000 under \$15,000	266,254	33,911	_	_	28,027	60,535	1,875,733	3,742,090	679,158	2,824,02
\$15,000 under \$20,000	358,723	53,660	1,507	*188	40,929	60,194	3,016,248	6,020,972	1,307,532	9,630,73
\$20,000 under \$25,000 \$25,000 under \$30,000	526,555 603,761	74.235 81,615	*3.014	*650	46,530 54,210	85,793 141,360	4,276,320 5,425,664	8,538,333 10,839,545	1,860,539 2,266,637	20,218,64 33,940,52
\$30,000 under \$35,000	685,492	103,143	*3,448	*553	58,002	78,036	6,521,066	13,032,024	2,587,156	49,043,82
\$35,000 under \$40,000 \$40,000 under \$45,000	738,868 771,484	99,579 117,974	1,724	190	37,552 67,952	74,738 72,216	7,496,504 7,958,218	14,984,363 15,907,642	2,739,378 2,786,212	62,488,46 75,455,19
\$45,000 under \$50,000	700,420	108,402	*3,448	*705	77,726	242,483	7,775,734	15,539,128	2,614,081	80,472,86
\$50,000 under \$55,000	648,544	107,296	*3,448	*21	53,946	72,157	6,961,105	13,917,877	2,274,410	79,783,60
\$55,000 under \$60,000 \$60,000 under \$75,000	494,006 1,054,890	100,921 224,670		_	37,456 87,894	66,931 238,036	5,803,887 11,502,502	11,602,647 22,996,058	1,901,100 3,788,253	74,856,97 178,031,73
\$75,000 under \$100,000	840,602	256,452	_	_	45,087	79,922	8,342,931	16,680,165	2,798,824	174,039,14
\$100,000 under \$200,000 \$200,000 under \$500,000	637,406 205,281	359,279 279,686	*2,981 *486	*783 *101	42,510 13,313	305,385 273,436	5,933,877 1,795,939	11,860,369 3,590,198	1,972,479 597,020	198,641,31 142,241,33
\$500,000 under \$1,000,000	36,104	87,755	132	352	2,344	69,889	326,341	652,394	113,539	65,598,29
\$1,000,000 or more	16,999	78,261	89	708	1,679	84,650	155,864	311,582	56,892	130,013,10
Taxable returns, total Nontaxable returns, total	8,415,352 352,797	2,116,133 101,412	18,764 *1,511	4,051 *199	670,852 38,656	1,773,532 250,265	82,445,045 3,901,033	164,784,974 7,776,878	30,409,156 159,247	1,377,125,05 621,35
	Income tax	before credits	Totel ta	x credits	Income tax	after credits	Alternative	minimum tax	Total	ncome tax
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)
All returns, total	30,579,607	303,389,573	3,945,976	3,027,538	30,418,595	300,362,036	98,825	742,180	30,427,264	301,104,216
\$5,000 under \$10,000	13,274 217,805	3,704 . 82,354	*8,894	*962	13,274 210,270	3,704 81,392	9 1,899	3,358 1,635	13,275 210,662	7,062 83,027
\$10,000 under \$15,000 \$15,000 under \$20,000	683,530 1,307,532	441,612 1,466,183	77,584 269,061	25,372	631,312 1,254,268	416,240 1,404,779	967 164	476 2,125	632,279 1,254,433	416,716 1,406,905
\$20,000 under \$25,000	1,860,539	3,041,412	150,191	61,404	1,839,161	2.977.966	381	782	1,839,166	2,978,747
\$25,000 under \$30,000	2,266,638	5,321,772	198,390	77,732	2,255,879	5,244,041	2,239	11,900	2,256,594	5,255,941
\$30,000 under \$35,000	2,587,156 2,739,378	7,914,127	270,803 302,153	99 418 128,721	2,584,558 2,738,527	7,814,709 10,104,217	1,914 2,303	4.045 5.022	2,584,636 2,738,621	7,818,754 10,109 239
\$35,000 under \$40,000		12,483,321	357,759	152,542	2,782,050	12,330,779	2,114	17,526	2,782,787	12,348,305
\$35,000 under \$40,000 \$40,000 under \$45,000	2,787,126	12,400,321				12 200 007	1,730	2,275	2,612,570	13,391,082
\$40,000 under \$45,000 \$45,000 under \$50,000	2,614,081	13.518,400	324,920	129,594	2.611,612	13,388,807				
\$40,000 under \$45,000 \$45,000 under \$50,000 \$50,000 under \$55,000 \$55,000 under \$60,000)			129,594 139,424 119,161	2,611,612 2,273,919 1,899,830	13,826,276 13,769,026	7,482 1,266	19,520 5,381	2,274,630 1,899,967	13,845,796 13,774,407
\$40,000 under \$45,000 \$45,000 under \$50,000 \$50,000 under \$55,000 \$50,000 under \$60,000 \$60,000 under \$75,000	2,614,081 2,274,411 1,901,100 3,788,253	13.518,400 13,965,700 13,888,187 35,542,604	324,920 335,889 266,746 536,373	139,424 119,161 256,999	2,273,919 1,899,830 3,787,704	13,826,276 13,769,026 35,285,605	7,482 1,266 9,070	19,520 5,381 27,635	2,274,630 1,899,967 3,788,975	13,845,796 13,774,407 35,313,240
\$40,000 under \$45,000 \$45,000 under \$50,000 \$50,000 under \$55,000 \$55,000 under \$60,000 \$60,000 under \$75,000 \$75,000 under \$100,000	2,614,081 2,274,411 1,901,100 3,788,253 2,798,824	13.518,400 13,965,700 13,888,187 35,542,604 38,429,828	324,920 335,889 266,746 536,373 406,874	139,424 119,161 256,999 309,321	2,273,919 1,899,830 3,787,704 2,796,793	13,826,276 13,769,026 35,285,605 38,120,507	7,482 1,266 9,070 14,613	19,520 5,381 27,635 33,546	2,274,630 1,899,967 3,788,975 2,797,370	13,845,796 13,774,407 35,313,240 38,154,053
\$40,000 under \$45,000 \$45,000 under \$50,000 \$50,000 under \$55,000 \$55,000 under \$50,000 \$60,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000	2,614,081 2,274,411 1,901,100 3,788,253	13.518,400 13,965,700 13,888,187 35,542,604	324,920 335,889 266,746 536,373	139,424 119,161 256,999	2,273,919 1,899,830 3,787,704	13,826,276 13,769,026 35,285,605	7,482 1,266 9,070	19,520 5,381 27,635	2,274,630 1,899,967 3,788,975	13,845,796 13,774,407 35,313,240 38,154,053 50,921,400 40,499,004
\$40,000 under \$45,000 \$45,000 under \$50,000 \$50,000 under \$55,000 \$55,000 under \$60,000 \$60,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000	2,614,081 2,274,411 1,901,100 3,788,253 2,798,824 1,972,479 597,047 113,540	13.518,400 13,965,700 13,888,187 35,542,604 38,429,828 51,130,219 40,732,637 18,639,623	324,920 335,889 266,746 536,373 406,874 277,772 113,573 29,520	139,424 119,161 256,999 309,321 356,479 395,071 221,196	2,273,919 1,899,830 3,787,704 2,796,793 1,972,135 596,940 113,496	13,826,276 13,769,026 35,285,605 38,120,507 50,773,740 40,337,566 18,418,427	7,482 1,266 9,070 14,613 28,654 16,214 4,881	19,520 5,381 27,635 33,546 147,660 161,438 123,227	2,274,630 1,899,967 3,788,975 2,797,370 1,973,422 597,303 113,639	13,845,796 13,774,407 35,313,240 38,154,053 50,921,400 40,499,004 18,541,653
\$40,000 under \$45,000 \$45,000 under \$50,000 \$50,000 under \$55,000 \$55,000 under \$60,000 \$60,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000	2,614,081 2,274,411 1,901,100 3,788,253 2,798,824 1,972,479 597,047	13,518,400 13,965,700 13,888,187 35,542,604 38,429,828 51,130,219 40,732,637	324,920 335,889 266,746 536,373 406,874 277,772 113,573	139,424 119,161 256,999 309,321 356,479 395,071	2,273,919 1,899,830 3,787,704 2,796,793 1,972,135 596,940	13,826,276 13,769,026 35,285,605 38,120,507 50,773,740 40,337,566	7,482 1,266 9,070 14,613 28,654 16,214	19,520 5,381 27,635 33,546 147,660 161,438	2,274,630 1,899,967 3,788,975 2,797,370 1,973,422 597,303	13,845,796 13,774,407 35,313,240 38,154,053 50,921,400 40,499,004

 $^{^{\}circ}$ Estimate should be used with caulion because of the small number of sample returns on which it is besed NOTE. Detail may not add to totals because of rounding.

Table 2.2—Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status

Markey M		Ail	All returns	Joint	Joint returns of husbands and wives	Separate	Separate returns of husbands and wives	Returns of hous	Returns of heads of households	Returns of surviving spouses	ns of spouses	Retu	Returns of single persons
The color of the	ten)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
1,10,10,10,10,10,10,10,10,10,10,10,10,10		(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)
2	Adjusted gross income less deficit	31,972,317	1,971,221,592	22,492,686	1,574,265,628	950,099	29,886,133	1,846,989	72,297,311	37,245	1,694,086	6,935,341	293,078,434
1,000,400 9.11,100	Salaries and wages Taxable interest	28,118,969	1,411,156,238	20.648,236	1,153,588,513	580,124	79,129,767	1,716,418	2 855 222	29,028	906,039	5,145,163	32 868.438
1,100,462, 268 58.011,209 6.577, 444 20.056, 77.05, 452 1.00, 77.05, 47.05,	Tax-exempt interest	2,367,255	30,331,769	1,596,290	20,027,061	35,353	678,212	64,321	504,932	4,820	18,942	666,471	9,102,621
1,000,000 1,00	Dividends	12,054,362	58,011,209	8,711,884	37,994,761	172,394	1,354,795	478,377	1,738,457	9,311	50,467	2,682,395	16,872,729
Systems 5, 140,247 1, 200,000 9, 444,627 1, 279,048 6, 140,048 7, 706,462 1, 756,699 160,790 565,720 1, 756,699 160,790 56,720 1, 756,699 160,790 56,720 1, 756,699 1, 770,648 1, 770,648 1, 770,648 1, 770,648 1, 770,778 1, 770,648 1, 770,778 1, 770,648 1, 770,778 1,	State income (ax relunds	218 421	8,431,76	10,626,067	129 900	230,398	124,231	96,048	1 055 709	0,000	9.020	92,730,336	1.080.519
1,000,000 9,44,420 1,000,428 4,499,210 1,269,000 1,24,400 1,000,400 1,24,400 1,000,400 1,24,400 1,24,409,200 1,24,400 1,24,409,200	Business or profession.	7,013	120,462,2	000	000,000							1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1	
16.08 0.000 9.444.827 1.345.09 7.706.422 11.268 11.7829 11.7829 11.282.720 1.529.7208 4.7297.848 4.7	Netincome	5,140,243	108.017,254	4,240,426	89,850,495	71,481	1,785,069	160,836	3,017,707	*1,445	.5,650	666,055	13,358,332
S 5 8 2 3 8 B 1 23 9 C	Net loss	1,608,060	9,484,827	1,314,509	7,706,452	11,268	107,929	55,572	253,720	.854	2,643	225,856	1,414,083
1,007,917 1,00	Sales of capital assets:	6		1	6	1	L	0			0	000	10000
potal assets (1,000 933 1,000 944 1,000 944 1,00	Net gain	5,862,365	123,957,886	1 970 969	94,499,296	87,279	3,155,596	187,494	3,216,101	4,141	59.283	1,303,703	1.094.178
1,820,101 1,750,100 1,60,100 1,750,100 1,60,100 1,750,100 1,60,100 1,420,104 1,420,1	Sales of property other than capital assets	1,007,988	1 210 963	802 117	1,038,060	16,001	22,142	32 980	71.459	2 2 1 1	115	154 664	112 430
1,000 1,00	Taxable IRA distribution	1,282,191	7.805.809	944,336	6.182.957	21.578	127,120	58,083	387,354	.1.860	.10,780	256,333	1,097,597
2.631.006	Pensions and annuities in AGI	6,039,117	63,173,066	4,308,606	47,260,535	85,577	927,305	227,911	1,420,148	12,238	147,398	1,404,786	13,417,680
2651.066 22.9 17.31 20.08 16.06 17.91 20.08 16.06 17.91 20.08 16.06 17.91 20.08 17.91 20.09 17.91 20.08 17.91 20.08 17.91 20.08 17.91 20.09 17.91 20.0	Rent and royalty												
1865 1865	Net income	2,631,006	22,971,332	1,999,162	17,913,008	42,197	306,036	90,604	598,862	2,137	65,408	496,906	4,088,018
1,000,000 1,00	Net loss	3,851,586	24,850,627		19,836,785	41,888	188,203	771./84	944,827	6,609	35,325	609,703	3,845,488
The state of the s	Pathership and S Corporation not poome less loss	020,102	979,618	3 180 318	360,002	70.569	988.379	121 988	1 RQ3 452	2 453	119 219	674 192	8 726 180
1986 1986	Estate and forst net income less loss	303 603	2 335 844	193 198	1 598 654	3 164	135.870	7 218	194 207	3.162	114 694	96.862	1 292 420
1987 15.88 24 24 24 24 24 24 24	Farm net income less loss	681,211	- 1.748.804	594,015	-1,270,386	8,905	- 98,160	9,148	- 56,874	1,187	*14,097	67,958	-337,482
n AGI 1.370.06	Unemployment compensation	1,978,158	3,902,777	1,588,248	3,180,482	26,961	70,000	85,280	153,370	*1,724	*2,956	275,946	495,968
1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,	Social Security benefits in AGI	2,170,660	8,903,082	1,350,343	6,165,133	37,315	114,004	34,701	98,505	8,675	21,234	739,627	2,504,206
Sp. 508.274 16.464.339 37.27.468 17.174.422 17.33.001 17.23.062	Other income less loss	3,178,414	15,461,653	2,490,984	12,268,239	39,793	237,453	127,098	686,400	1.839	.6,727	518,701	2,262,834
Second to be a continued by a cont	Total statutory adjustments	5,058,274	16,405,359	3,727,468	12,174,452	70,363	261,443	243,203	746,510	7,994	14.214	1,009,246	3,208,740
Second color of the color of	IRA payments, primary taxpayer	2,452,963	3,743,170	1,699,402	1 723 083	41,231	65,871	131,013	189,087	909'9	10,449	2/4,001	900'/88
31977.381 3,347,686 192,517 1,575,880 14,196 101,387 3,88 874 349,203 actuations 5,128,337 2,020,081 13,225,33 19,22,517 16,60,066 16,196 101,387 1846,99 19,008,311 duction 29,437,522 13,322,533 13,129,653 13,129,653 15,15,885 15,15,15 16,17,87 16,17,87 16,17,87 18,17,171 18,69,171 18,09,279 18,09,279 18,00,00 10,31,27,38 19,00,531 18,00,00	Payments to a Keoch plan	669 699	5 786 172	539 732	4 852 717	6 144	74 485	28 252	154 522	•145	.2 207	89.656	702.241
Substitutions 31972.317 430.977.399 22,492.866 333.21.161 660.056 6330.790 1846.989 19.008.311 eduction 5,128.388 3,132.233 31,223.33 35,22.597 1846.989 19.008.311 1809.278 186.989 19.008.314 723.289 18.68.989 19.008.314 723.289 18.68.989 19.008.314 723.289 18.68.989 19.008.314 18.628 18.628 18.68.989 19.008.314 18.628 18.628 18.68.989 19.008.314 18.628	Almony paid	371,381	3,347,686	192,512	1,575,580	14,196	101,367	38,874	349,203	2	1	125,798	1,321,536
13.02.233 13.02.2020 B81 3.002.202 10.031.2373 56.55.20 12.25.67 12.265.62 13.240 13.02.232 13.02.233 13	Total itemized deductions	31,972,317	430,977,999	22,492,686	333,321,161	990,099	6,330,790	1,846,989	19,008,311	37,245	478,545	6,935,341	71,839,193
deduction 29.437.522 13.18.890 103.660.37 621.782 18815.11 18.1890 103.660.37 621.782 18815.11 18.099.652 2.151.684 43.422.477 624.42 17.25 18.1890 10.294.97 17.18.794 13.21.57 64.399 9.25.099 10.894.97 17.17 65.445 17.17 65.24 64.45 17.17 65.445 17.10 64.448 17.10 64.445 17.10 64.448 17.10 64.448 17.10 64.445 17.10 64.448 17.10 64.448 17.10 64.448 17.10 64.448 17.10 64.448 17.10 64.448 17.10 64.448 17.10 64.448 17.10 64.448 17.10 64.448 17.10 64.448 17.10 64.448 17.10 64.448 17.10 64.448 17.10 64.448 17.10 64.448 17.10 64.448 17.10 64.448 17.10 66.448 17.10 64.448 17.10 66.448 17.10 66.448 17.10 66.448 17.10 66.448 17.10	Medical and dental expense deduction	5,128,338	20,920,881	3,302,230	10,312,373	95,520	232,567	323,344	723,529	11,993	33,230	1,395,250	9,619,182
29,142,126 13,146,126 13,146,126 13,121,126,232 118,734 13,121,127 118,734 13,121,127 118,734 13,121,127 118,734 13,121,127 118,734 13,121,127 118,734 13,121,127 13,122 13,122 13,122 13,12	Taxes paid deduction	31,392,533	131,299,652	22,318,890	103,680,377	621,782	1,885,111	1,809,279	5,308,994	37,109	139,608	6,605,472	20,285,562
18.00 18.00 19.0	Contributions deduction	29,437,522	55,180,034	21,010,630	133,137,338	546 299	2,000,027	1.681.587	1 994 497	34 227	49 676	5 857 528	9.067.496
se deduction 907,719 3,943,073 659,616 3,086,365 18,628 74,445 37,775 141,410 reous deductions 30,668,406 24,037 1,034,067 17,771 1,522,98 37,775 1446,378 1,333,690 reous deductions 30,668,406 3,302,006 1,039,047 1,078,183 1,078,183 1,173,2461 1,752,461 1,753,2461 1	Casualty or theft loss deduction	189.694	1.744.217	118.794	1,321,575	*4.762	*24.782	13.840	29,709	*4,522	*14,355	47.776	353,796
reous deductions 8.031.155 2.4.424.938 5.308.076 16.340.657 177.171 552.998 5.45.040 1.333.690 reous deductions 3.0.568.403 1.377.786.040 1.307.788.058 1.008.019,770 629.882 2.1.672.461 1.759.829 4.53.66.194 3.0.25.995 1.218.095 2.704.337 2.704.337 1.078.183 18.127 9.828 2.92.336 1.7727 doff 4.436 2.704.337 1.078.183 1.078.183 1.732 9.828 2.92.336 1.7727 doff 4.23.373 1.218.095 2.704.337 1.078.183 1.92 9.828 2.92.336 1.7727 doff 4.23.373 1.002.236 3.11,668 7.45.352 7,926 61.932 1.72.93 2.72.401 e credit used to offset income tax before 283.86 2.02 3.14.218 3.21.66 3.44.857 5.056 61.932 1.72.90 9.82.93 e credit 3.0.418.595 3.0.22.338 1.44.218 3.44.857 5.055 6.93.86 1.72.40 <td>Moving expense deduction</td> <td>907,719</td> <td>3,943,073</td> <td>659,616</td> <td>3,086,365</td> <td>18,628</td> <td>74,445</td> <td>37,775</td> <td>141,410</td> <td>1</td> <td>1</td> <td>191,701</td> <td>640,853</td>	Moving expense deduction	907,719	3,943,073	659,616	3,086,365	18,628	74,445	37,775	141,410	1	1	191,701	640,853
30,568,403 1,377,746,404 21,708,005 1,009,019,770 629,882 21,672,461 1,759,829 45,346,194 1218,095 1,228,095 1,228,0	Total miscellaneous deductions	8,031,155	24,424,938	5,308,076	16,340.657	177,171	522,998	545,040	1,333,690	7,282	17,374	1,993,588	6,210,219
difference of the control of	Taxable income	30,568,403	77,746	21,708,058	1,099,019,770	629,882	21,672,461	1,759,829	45,346,194	30,178	1,017,787	6,440,456	210,690,191
ricksabled 26,506 4.36 1.002.236 311,668 745,352 7,926 61,932 14,490 25,401 14,210 14,325 11,648 11,672 11,648 11,648 11,102.34 11,648 11,102.34 11,104.21 11,648 11,104.21 11,648 11,104.21 11,648 11,104.21 11,648 11,104.21 11,648 11,104.21 11,648 11,104.21 11,648 11,104.21 11,648 11,104.21 11,648 11,104.21 11,648 11,104.21 11,648 11,104.21 11,648 11,104.21 11,648 11,104.21 11,648 11,104.21 11,648 11,104.21 11,648 11,104.21 11,648 11,104.21 11,104.21 11,648 11,104.21 11,10	Obild care credit	3,945,976	3,027,538	3,302,001	2,460,756	31,332	91,732	202 336	127 270	4,213	9174	9 440	260,172
used to offset income tax before 283,872 1,002,236 311,668 745,352 7,926 61,932 14,490 25,401 Used to offset income tax before 283,862 54,027 120,316 16,727 — — — 14,490 25,401 Jill 190,553 34,162 206,068 † † 2,270 6,415 Jill 190,553 417,329 144,218 23,162 206,068 † † 2,270 6,415 Jill 190,553 417,329 144,218 23,169,46 27,537 5,050 8,864 1,622,35 2,086 Jill 1,002,226 30,347,835 21,636,237 23,601 3,286,174 2,076,036 1,784 5,050 8,789,376 8,789,376 Jill 1,002,236 30,347,836 21,928,706 229,531,533 627,637 5,075,056 1,781,429 9,088,506 Jill 30,347,828 31,20,022 22,033,23 22,68,788 3,180,682 3,180,683 1,784,589 1,	Credit for the elderly or disabled	26,508	4.436	9.042	.2.083	10,121		1,358	512.	2 1		16,107	1,841
Used to offset income tax before 283,862 54,027 120,316 16,727 — — — — — — — — — — — — — — — — — —	Foreign tax credit	423,373	1,002,236	311,668	745,352	7,926	61,932	14,490	25,401	.950	•153	88,339	169,398
283 862 54.027 120.316 16,727 — — — — — — — — — — — — — — — — — —	Earned income credit used to offset income tax before												
39,511 29,114 20,008 19,005,53 417,329 144,218 34,165 34,165 36,146,535 34,166,536 34,166,536 36,146,536 36,146,537 36,006,536 36,006	credits	283,862	54,027	120,316	16,727	1 *	1	162.039	37,129	1,507	-172	1 000	1 000
30,48,595 300,362,036 21,631,608 239,189,94 627,537 5,075,056 1,692,353 8,689,174 9,862,532 30,48,595 30,47,282 30,47,282 30,47,282 31,127,899 21,929,706 249,589,191 64,784 5,056,157 1,692,375 8,689,174 6,038,174 6,0	General business credit	39,513	717 320	32,162	200,068 344 857	7 A76	7 050 5	2,270	0,4-0 0,000	- α	_ 98°	33 987	57.738
98.625 742.180 67,455 541,539 2,038 23,601 3,282 27,589 27,589 30,427.264 301,104.216 21.656.238 239,731,533 627,655 5,088,657 1,721.20 30,947.262 30,947.282 31,272.85 21,928.706 249,586.191 628,786 5,056.157 1,785,789 10,761,920 22,083,329 244,586.842 628,786 5,056.157 1,785,789 10,761,920 10,361,521 10,36	Income tax after credits	30,418,595	300,362,036	21.631.608	239,189,994	627,537	5.075,056	1,692,355	8,689,174	28,670	246,092	6,438,425	47,161,720
30,427.264 301,104.216 21 636.238 239,731,533 627 655 5.089 657 1 721,429 9.088,505 30.896,717 7 228,688,022 22,750,375 22,688,422 82,689,788 22,689,788 22,689,788 22,689,789 249,589,191 641,784 5.065,157 1,785,789 10,781,920 10,781,920 10,781,920 10,781,789 10,781,920 10,781,789 10,781,920 10,781,789 10,781,920 10,781,920 10,781,789 10,781,920 10,781,920 10,781,920 10,781,920 10,781,920 10,781,789 10,781,920 10,781,789 10,781,920 10,781,789 10,781,920 10,781,920 10,781,789 10,781,920 10,781,789 10,78	Alternative minimum tax	98,625	742,180	67,455	541,539	2,038	23,601	3,282	27,589	80	*1,402	25,842	148,050
30.947.282 315.213.002 22.083.329 249.589.14 641,784 5.056.157 17.21 429 9.088.106 13.0947.282 315.213.002 22.083.329 249.586.242 683.788 5.056.157 17.85.788 10.761.920 13.85.239.33 5.056.275 17.21 6.056.299 1.0761.920 13.000.158 1.0761.920 1	Total income tax	30,427,264	301,104,216	21,636,238	239,731,533	627,655	5,098,657	1,693,376	8,716,762	28,670	247,494	6,441,325	47,309,770
18. 28.405.17 228.688.022 27.750,375 183.798.326 577,608 3.180.683 1.699.958 17.592.13 1830.471 157.205 17.05.13 24.605.162 14.231.088 25.341.585 368,507 441.100 1.468.538 1.016.448 1.016.448	Total (25 month)	30,856,111	313,127,859	21,928,706	249,589,191	641,784	5,267,340	1,721,429	9,088,506	31,214	258,848	6,532,978	48,923,974
11s 5,623.392 69.355,273 3.790,622 52,059,737 79,792 1,333,471 157,205 1,605,805 20,352,973 34,605,162 14,231,088 25,341,585 368,507 441,100 1,468,538 2,536,689 3,9,849,927 41,039,028 7,240,796 31,901,764 259,214 856,768 320,138 1,016,448	Income lax withheld	28,347,262 28,405,177	228 688 022	20,750,375	183 798 326	577,608	3 180 683	1 699 958	8 759 513	31,801	153 662	5.345.434	32,795,839
20,352,973 34,605,162 14,231,088 25,341,585 368,507 441,100 1,468,538 2,536,689 39,849,927 41,039,028 7,240,796 31,901,764 259,214 856,768 320,138 1,016,448	Estimated tax payments	5,623,392	69,355,273	3.790,622	52,059,737	79,792	1,330,471	157,205	1,605,805	5,984	101,007	1,589,789	14,258,254
9,849,927 41,039,028 7,240,796 31,901,764 259,214 856,768 320,138 1,016,448	Overpayment relunded	20,352,973	34,605,162	14,231,088	25,341,585	368,507	441,100	1,468,538	2,536,689	26,692	38,906	4,258,148	6,246,883
	Tax due at time of filing	9,849,927	41,039,028	7,240,796	31,901,764	259,214	856,768	320,138	1,016,448	8,751	37,760	2,021,028	7,226,288

Estimate should be used with caution because of the small number of sample returns on which it is based.
 T Data defact to evade to information for specific lavpayers. Deficied data are included in the appropriate totals.
 Detail may not add discusses of foundation for specific lavpayers. Deficied data are included in the appropriate totals.

Table 2.3—All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income

						Exemptions for dependent	le	
	Number of	N	Number of			Totel		
Size of adjusted gross income	returns	Number of exemptions	exemptions for taxpayere	Number of	Number of	Adjusted	Total in	come tax
				returns	exemptions	gross income less deficit	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	112,135,873	223,756,252	149,673,361	39,956,594	73,882,691 3,855,545 6,115,126 7,515,509 6,696,060	1,553,291,538	30,195,720	191,879,680
Under \$5,000	17,592,448	14,569,311	10,713,767	2,292,525		-12,862,151	2,841	44,461
\$5,000 under \$10,000	15,006,777	22,184,737	16,069,611	3,555,316		27,147,526	184,930	34,389
\$10,000 under \$15,000	14,302,945	25,475,201	17,959,692	4,272,746		53,341,735	992,493	388,403
\$15,000 under \$20,000	11,738,291	22,310,767	15,614,707	3,734,630		65,236,224	3,146,795	2,481,827
\$20,000 under \$25,000	9,332,301	19,741,306	13,218,556	3,467,856	6,522,751	77,903,193	3,352,026	4,834,643
\$25,000 under \$30,000	7,615,124	17,294,925	11,503,509	3,085,850	5,791,416	84,897,667	3,027,823	6,289,705
\$30,000 under \$35,000	6,564,097	16,342,233	10,448,389	3,068,157	5,893,845	99,802,800	3,045,440	8,288,258
\$35,000 under \$40,000	5,536,272	14,543,120	9,285,611	2,810,312	5,257,510	105,253,164	2,800,036	9,478,134
\$40,000 under \$45,000	4,750,516	13,260,707	8,333,776	2,546,504	4,926,931	108,073,709	2,537,483	10,204,795
\$45,000 under \$50,000	3,839,757	10,995,867	6,979,845	2,104,507	4,016,022	99.714,909	2,098,853	9,910,318
\$50,000 under \$55,000	3,104,484	9,304,424	5,756,659	1,790,873	3,547,765	93,804,991	1,789,250	10,222,770
\$55,000 under \$60,000	2,401,417	7,106,184	4,504,328	1,370,831	2,601,856	78,749,388	1,368,817	9,289,395
\$60,000 under \$75,000	4,415,440	13,133,615	8,350,900	2,556,399	4,782,715	170,230,777	2,555,244	22,494,917
\$75,000 under \$100,000	3,059,386	8,987,099	5,769,576	1,698,041	3,217,523	144,750,257	1,693,816	21,692,777
\$100,000 under \$200,000	2,090,358	6,190,397	3,905,483	1,186,782	2,284,914	157,219,625	1,185,122	29,148,731
\$200,000 under \$500,000	612,814	1,828,941	1,140,431	333,904	688,510	96,769,902	333,505 -	21,970,250
\$500,000 under \$1,000,000	115,646	330,337	212,918	56,094	117,419	38,126,445	56,023	9,127,685
\$1,000,000 or more	57,603	157,082	105,606	25,267	51,475	65,131,375	25,223	15,778,222
Taxable returns, total	89,178,355	179,337,335	123,777,349	30,195,720	55,559,966	1,482,220,877	30,195,7 2 0	191,679,680
Nontaxable returns, total	22,957,318	44,418,917	26,0 96 ,012	9,760,874	18,322,905	71,070,659	—	

				Exam	ptions for dependen	ts—Continued				
		Exer	mptions for children at	home			Exemption	s for children away	from home	
Size of adjusted gross income	Number of	Number of	Adjusted	Total in	come tax	Number of	Number of	Adjusted	Total inc	come tax
	returns	anoitqmexe	gross income less deficit	Number of returns	Amount	returns	exemptions	gross income less deficit	Number of returns	Amount
	(8)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(16)
All returns, total Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000	37,650,748 2,194,698 3,229,696 3,873,463 3,418,507	68,230,238 3,640,360 5,412,507 6,629,807 5,965,236	1,480,810,832 -12,330,932 24,551,540 48,369,861 59,668,618	28,308,493 2,790 72,051 684,810 2,844,402	182,268,191 42,693 16,276 223,144 2,129,636	931,281 14,830 45,251 71,038 94,691	1,380,790 19,362 61,554 125,822 135,276	43,872,955 - 379,744 363,379 912,710 1,666,133	676,838 •7 23,688 59,416 91,772	6,343,355 *154 4,778 41,099 105,105
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$35,000 \$35,000 under \$40,000 \$40,000 under \$45,000	3,244,008 2,907,699 2,906,834 2,691,674 2,473,313	5,955,245 5,372,623 5,478,066 4,958,429 4,676,296	72,883,264 79,985,868 94,545,657 100,798,760 104,962,945	3,129,685 2,850,858 2,884,117 2,661,398 2,464,292	4,421,827 5,835,870 7,749,991 8,941,208 9,856,562	80,129 80,278 95,587 66,528 63,887	122,909 122,377 143,441 99,079 88,226	1,803,334 2,204,056 3,100,529 2,485,908 2,729,435	80,129 77,368 95,587 66,528 63,179	154,268 186,331 311,137 276,929 290,437
\$45,000 under \$50,000 \$50,000 under \$55,000 \$55,000 under \$60,000 \$60,000 under \$75,000 \$75,000 under \$100,000	2,031,474 1,736,579 1,322,166 2,454,588 1,634,051	3,791,472 3,393,794 2,470,943 4,520,890 3,015,527	96,255,502 90,972,178 75,950,949 163,499,426 139,235,970	2,025,820 1,734,956 1,320,153 2,453,433 1,629,826	9,470,751 9,849,000 8,895,647 21,510,077 20,781,300	55,645 37,662 29,965 68,370 70,642	85,055 54,521 41,654 94,944 107,276	2,625,706 1,978,572 1,720,816 4,552,212 6,064,653	55,645 37,662 29,964 68,370 70,618	312,336 244,990 226,223 668,681 937,484
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	1,133,514 320,808 53,776 23,899	2,139,211 651,301 110,295 48,236	150,376,515 93,059,674 36,536,262 61,288,576	1,131,908 320,428 53,707 23,859	27,818,557 21,142,876 8,748,755 14,834,021	42,647 11,241 2,061 831	57,812 17,176 2,952 1,353	5,391,684 3,070,698 1,380,298 2,202,575	42,593 11,226 2,060 827	1,026,407 688,723 328,134 540,136
Taxable returns, total Nontaxable returns, total	28,308,493 9,342,253	51,308,793 16,921,445	1,412,062,396 68,548,236	28,308,493	182,268,191	876,638 54,643	1,287,389 93,401	43,748,401 124,555	876,638 —	6,343,355

				Exem	ptions for dependen	its—Continued				
			Exemptions for parent	5			Exemp	tions for other depe	endents	
Size of adjusted gross income			Adjusted	Total in	come tax			Adjusted	Total inc	come tax
	Number of returns	Number of exemptions	gross income less deficit	Number of returns	Amount	Number of returns	Number of exemptions	gross income less deficit	Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(28)	(27)	(28)
All ratums, total Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000	1,448,024 48,931 167,638 247,461 200,580	1,659,262 54,476 197,227 281,263 231,495	50,827,189 - 354,943 1,340,494 3,070,645 3,526,197	1,127,489 52 38,026 150,970 171,079	8,044,669 2,216 5,572 74,317 163,994	1,878,696 90.878 279,318 302,359 216,789	2,812,601 141,347 443,838 478,618 364,053	45,994,916 - 118,095 2,238,416 3,753,119 3,831,447	1,138,135 *12 51,165 136,224 176,968	4,550,797
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$35,000 \$35,000 under \$40,000 \$40,000 under \$45,000	170,875 85,567 89,308 66,242 77,575	200,294 100,305 100,770 74,862 87,966	3,857,989 2,360,291 2,916,710 2,499,253 3,307,038	162,632 83,124 86,633 65,301 75,850	234 104 176,849 236,996 254,567 293,549	164,206 140,661 101,393 79,006 50,100	244,303 196,110 171,567 125,140 74,442	3,640,025 3,884,109 3,299,911 2,946,874 2,111,157	158,178 136,699 99,669 79,006 48,375	215,986 297,422 263,500 264,255 178,025
\$45,000 under \$50,000 \$50,000 under \$55,000 \$55,000 under \$60,000 \$60,000 under \$75,000 \$75,000 under \$100,000	56,826 28,813 32,111 76,802 40,783	62,100 33,985 33,024 84,706 48,899	2,673,853 1,510,662 1,840,583 5,089,058 3,477,399	56,826 28,813 32,111 76,802 40,783	254,459 157,388 211,016 647,219 483,265	49,502 44,502 42,227 52,527 31,679	77,395 65,465 56,235 82,174 45,821	2,337,288 2,331,440 2,433,477 3,514,020 2,742,088	49,502 44,502 42,227 52,527 31,542	232,575 266,379 304,099 430,045 413,749
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or mare	43,618 11,162 2,691 1,042	50,431 13,200 3,114 1,144	5,794,691 3,355,854 1,753,181 2,808,233	43,617 11,141 2,689 1,040	1,009,143 735,780 417,669 586,566	24,291 5,963 793 5 02	37,460 6,833 1,057 742	3,204,692 1,783,733 565,009 1,496,208	24,291 5,952 793 502	575,130 379,642 137,707 365,835
Taxable returns, total Nontaxable returns, total	1,127,489 320,534	1,278,604 380,657	48,023,739 2,803,450	1,127,489	6,044,869 —	1,138,135 538,561	1,685,199 927,402	41,200,868 4,794,048	1,138,135	4,550,797

^{*} Estimate should be used with caution because of the small number of sample returns on which it is based NOTE. Detail may not add to torals because of rounding.

Table 2.4—All Returns: Exemptions by Type, and Number of Exemptions, by Marital Status (All figures are estimates based on samples—money amounts are in thousands of dollars)

						Exemptions for dependent	s	
			Number of			Total		
Marital status	Number of returns	Number of exemptions	exemptions for taxpayers			Adjusted	Total in	come tax
			10.1243,513	Number of returns	Number of exemptions	gross income less deficit	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Number of returns	112,135,673	223,756,252	149,873,361	39,956,594	73,882,891	1,553,291,536	30,195,720	191,679,680
Joint returns of husbands and wives Separate returns of husbands and wives:	48,076,037	150,234,686	96,145,429	27,449,412	54,089,257	1,320,369,744	23,381,668	171,505,247
Total .	2,118,193	3,252,163	2,148,561	626,448	1,103,601	15,473,473	519,732	2,166,393
Spouse filing	2,059,622	3,085,616	2,031,420	604,642	1,054,196	14,871,274	502,843	2,092,566
Spouse not filing	58,571	166,546	117,141	21,806	49,405	602,200	16,889	73,827
Returns of heads of households	11,881,607	28,835,482	11,881,607	10,704,357	16,953,875	188,492,638	5,403,673	14,237,868
Returns of surviving spouses	100,374	273,480	100,374	100,374	173,105	2,863,954	62,881	346,297
Returns of single persons	49,959,463	41,160,442	39,597,389	1,076,003	1,563,052	26,091,726	827,766	3,423,875

				Exem	ptions for dependen	ts—Continued				
		Exer	nptions for children at	home			Exemptions	for children away	from home	
Marital status			Adjusted	Total in	come tax	Number of	Number of	Adjusted	Total inc	ome tax
	Number of returns	Number of exemptions	gross income less deficit	Number of returns	Amount	returns	exemptions	gross income less deficit	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Number of returns	37,650,746	68,230,238	1,480,610,632	28,308,493	182,268,191	931,281	1,380,790	43,872,955	876,638	6,343,355
Joint returns of husbands and wives	26,797,179	51,708,276	1,286,294,172	22,814,756	166,478,097	406,140	583,947	26,732,117	399,985	3,894,104
Separate returns of husbands and wives.						00.000	01.010	004.440	20.701	136.975
Total Spouse filing Spouse not filing	567,694 547,464 20,230	964,491 924,196 40,294	13,948,069 13,380,492 567,577	471,215 455,902 15,313	1,949,462 1,876,307 73,155	33,602 33,534 *68	61,910 61,841 *68	994,410 992,111 *2,300	30,701 30,633 *68	136,945
Returns of heads of households Returns of surviving spouses	9,788,055 100,374	14,878,306 166,859	169,453,326 2,863,954	4,680,879 62,881	12,490,717 346,297	91,553 *1,507	128,896 *1,507	3,147,564 *5,825 12,993,039	75,556 — 370,396	409,866 — 1,902,410
Returns of single persons	397,444	512,306	8,051,111	278,763	1,003,618	398,479	604,531	12,993,039	370,390	1,902,410

				Exem	ptions for dependen	its—Continued				
			Exemptions for parent	s			Exempl	ions for other depe	ndents	
Marital status			Adjusted	Total inc	come tax	N based	Number of	Adjusted	Total inc	ome tax
	Number of returns	Number of exemptions	gross income less deficit	Number of returns	Amount	Number of returns	exemptions	gross income less deficit	Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Number of returns	1,448,024	1,659,262	50,827,189	1,127,489	6,044,869	1,676,696	2,612,601	45,994,916	1,138,135	4,550,797
Joint returns of husbands and wives	623,963	726,739	33,660,582	540,559	4,493,024	648,342	1,070,295	27,020,824	492,359	3,123,215
Separate returns of husbands and wives.										
Total	9,703	12,853	384,374	9,700	70,554	25,853	64,348	543,398	17,151	71,495
Spouse filing	9,703	12,853	384,374	9,700	70,554	24,346	55,305	511,075	15,644	70,853
Spouse not filing	_	_	_	-	_	*1,507	*9,042	*32,323	*1,507	*642
Returns of heads of households	694,456	777,516	14,702,022	504,730	1,277,407	799,538	1,169,156	14,665,127	497,851	978,671
Returns of surviving spouses	1,725	1,725	*76,226	1,725	*8,995	*1,507	*3,014	*23,206	*1,507	*494
Returns of single persons	118,177	140,429	2,003,985	70,775	194,889	201,456	305,787	3,742,361	129,268	376,922

Estimate should be used with caution because of the small number of sample returns on which it is based NOTE. Detail may not add to totals because of rounding.

Table 3.1—Returns with Modified Taxable Income: Adjusted Gross Income, and Tax Items, by Type of Tax Computation by Size of Adjusted Gross Income

Type of tax computation by size	Number of	Adjusted	Taxable	Modified taxable		before credits, omputation	Tax ge	enerated	Income tax I	perfore credits
of adjusted gross income	returns	gross income	income	income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Returns with regular tax computation only										
Total	91,731,925	3,186,397,926	2,163,554,278	2,167,448,151	91,726,869	434,018,270	91,731,925	434,049,352	91,731,925	435,712,570
Under \$5,000	4,690,281	12,420,797	3,011,339	3,011,682	4,685,226	449,801	4,690,281	452,531	4,690,281	452,817
\$5,000 under \$10,000	9,799,640	73,864,739	23,776,914	23,728,686	9,799,640	3,555,241	9,799,640	3,559,943	9,799,640	3,563,124
\$10,000 under \$15,000 .	12,683,475	158,526,918	68,533,624	68,482,863	12,683,475	10,266,294	12,683,475	10,272,481	12,683,475	10,295,617
\$15,000 under \$20,000 \$20,000 under \$25,000	11,447,144 9,205,653	199,632,294 206,159,064	106,978,187 122,223,256	106,910,951 122,204,647	11,447,144 9,205,653	16,031,840 18,407,340	11,447,144 9,205,653	16,037,360 18,411,518	11,447,144 9,205,653	16,108,211 18,502,376
\$25,000 under \$25,000 \$25,000 under \$30,000	7,556,338	206,159,064	131,835,000	131.840.817	7,556,338	20,892,614	7,556,338	20,895,004	7,556,338	20.952.201
\$30,000 under \$40,000	12,047,242	418,400,909	277,998,375	278.020.083	12,047,242	45,595,766	12.047.242	45,599,882	12,047,242	46,075,904
\$40,000 under \$50,000	8,547,062	381,803,663	262,611,499	262,660,674	8,547,062	44,234,169	8.547,062	44,235,913	8,547,062	44,336,976
\$50,000 under \$75,000	9,874,507	591,623,161	423,323,871	423,423,821	9,874,507	81,348,724	9,874,507	81,348,821	9,874,507	81,594,452
\$75,000 under \$100,000	3,040,151	259,486,756	192,082,302	192,165,726	3,040,151	42,578,776	3,040,151	42,578,512	3,040,151	42,759,914
\$100,000 under \$200,000	2,065,645	273,132,102	210,235,513	210,557,386	2,065,645	54,141,462	2,065,645	54,141,360	2,065,645	54,275,508
\$200,000 under \$500,000	603,761	176,529,441	144,571,966	147,063,662	603,761	41,251,255	603,761	41,251,084	603,761	41,392,778
\$500,000 under \$1,000,000	114,168	77,507,212	66,169,214	66,839,725	114,168	18,714,712	114,168	18,714,681	114,168	18,797,970
\$1,000,000 or more	56,857	149,724,880	130,203,218	130,537,429	56,857	36,550,276	56,857	36,550,262	56,857	36,604,721
Returns with Form 8615										
tax computation only										
Total	351,582	1,404,509	1,188,425	1,203,466	351,582	207,274	351,582	311,155	351,582	332,562
Under \$5,000	288,113	568,632	423,757	427,221	288,113	63,242	288,113	95,058	288,113	95,058
\$5,000 under \$10,000 .	46,397	337,641	302,478	302,478	46,397	45,362	46,397	80,946	46,397	102,353
\$10,000 under \$15,000	°6,964	*81,932	*77,953	*77,953	*6,964	*11,684	*6,964	*18,925	*6,964	18,925
\$15,000 under \$20,000	*1,507	*29,125	*28,372	*28,372	*1,507	*4,310	*1,507	*7,849	*1,507	*7,849
\$20,000 under \$25,000 .	*3,014	*65,551	*64,044	*64,044	*3,014	*10,667	*3,014	18,479	*3,014	*18,479
\$25,000 under \$30,000 \$30,000 under \$40,000	*1,507 *1,724	*40,731	*37,827	**39,224	1,507	*6,969	1,507	17,681	1,507	*17,681 *14,623
\$40,000 under \$40,000 \$40,000 under \$50,000	,	*53,398	*52,536	*52,536	*1,724	*10,553	1,724	*14,623	*1,724	14,623
\$50,000 under \$50,000 \$50.000 under \$75.000	_	_		_	_	_	_	_		
\$75,000 under \$100.000	*2.258	*194,826	*171.910	179.763	2,258	*46.213	*2,258	*49.313	*2.258	*49,313
\$100,000 under \$200,000	*72	*13.654	*12.231	**13.453	•72	*3,425	•72	3.426	*72	*3,426
\$200,000 under \$500,000	_	-	_	-	_	-	_	_	_	_
\$500,000 under \$1,000,000	**25	**19,019	**17,319	**18,424	**25	**4,850	**25	**4,855	**25	**4,855
\$1,000,000 or more	**	**		* *	**	**	**	••	**	**

	Total tax	credits	Income tax	after credits	Alternative r	ninimum tax		To	tal income tax		
Type of tax computation by size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	As a pero Modified taxable income	Adjusted gross income	Average income tax (dollars)
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Returns with regular tax computation only											
Total	11,991,193	6,059,838	88,652,569	429,652,732	98,724	680,406	88,655,777	430,333,138	19.9	13.5	4,691
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$100,000 under \$1,000,000	*8,993 622,264 2,746,589 2,870,152 744,315 612,864 1,220,132 950,381 1,331,980 434,346 286,732 113,611 29,480 19,354	1,052 97,847 1,008,678 833,701 339,870 259,160 542,172 409,126 627,757 332,722 431,788 431,707 237,410 506,846	4,687,839 9,262,797 10,628,306 11,054,072 9,163,799 7,536,762 12,031,674 8,538,445 9,871,716 3,037,777 2,064,816 603,625 114,116 56,825	451,765 3,465,277 9,286,939 15,274,510 18,162,506 20,693,041 45,533,732 43,927,850 80,966,695 42,427,191 53,843,720 40,961,071 18,560,560 36,097,875	*3,014 	*196 	4,687,839 9,262,797 10,628,306 11,054,072 9,163,799 7,536,830 12,031,883 8,539,517 9,872,196 3,038,599 2,065,302 603,645 114,151 56,843	451,961 3,465,277 9,287,970 15,283,184 18,162,944 20,704,001 45,541,641 43,941,874 81,013,272 42,462,519 53,973,277 41,109,118 18,673,142 36,262,958	15 0 14.6 13 6 14 3 14.9 15.7 16.4 16.7 19.1 22.1 25.6 28.0 27 9 27.8	3.6 4 7 7 5 9 7 7 8.8 10.0 10.9 11.5 13 7 16 4 19 8 23 3 24 1 24.2	96 353 732 1,335 1,973 2,739 3,780 5,141 8,204 13,967 26,129 68,088 163,559 637,797
Returns with Form 8615 tax computation only Total	*3.074	*2.756	351,582	329,807	*6,028	*711	351,582	330,518	27. 5	23.5	940
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$50,000 \$500,000 under \$1,000,000 \$1000,000 under \$1,000,000	*936 	*13 *10 	288,113 46,397 6,964 11,507 3,014 11,507 11,724 — 22,258 172 —	95,044 102,353 *18,915 *7,849 *18,479 *17,681 *14,623 — - - *48,269 *1,915 — - *4,677	*4,521 *1,507 	*502 *209 	288,113 46,397 6,964 11,507 11,724 11,507 21,724 22,258 772	95,546 102,563 *18,915 *7,849 *18,479 *17,681 *14,623 *48,269 *1,915	27.3 22.4 33.9 •24.3 •27.7 28.9 •45.1 •27.8 — •26.9 •14.2 ••25.4	23.3 16.8 30.4 23.1 26.9 28.2 43.4 27.4 — 24.8 114.0 —	331 2,210 2,716 5,208 6,131 111,732 8,483

^{*} Estimate should be used with caution because of the small number of sample returns on which it is based
** Data combined to avoid disclosure of information for specific taxpayers
NOTE. Detail may not add to totals because of rounding

Table 3.2—Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income

			To	otal income tax as s	percentage of adjust	ed gross income			
		Total			Under 5 percent			5 under 7 percent	
Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income leas deficit	Total income tax
	(1)	(2)	(3)	(4)	(S)	(6)	(7)	(8)	(9)
All returns	89,178,355	3,158,293,754	432,939,998	15,153,616	179,420,519	5,291,519	9,917,538	162,267,668	11,130,291
Total	4.996.843	10,050,838	666,571	3,453,530	9.513.035	219,284	570,578	1,417,158	79.067
Under \$5,000	9,324,913	69.632.105	3,584,847	4,595,844	31,239,948	866,927	3.091.028	25,074,536	1,516,133
\$5,000 under \$10,000 \$10,000 under \$15,000	10.643,030	133,270,785	9.323.866	2.817.080	35,751,474	947,898	773.164	9,670,748	572,232
\$15,000 under \$15,000 \$15,000 under \$20,000	11,058,757	193,259,475	15,295,442	2,236,031	38,517,233	1.149.634	2.013,592	34,854,882	2,118,566
	9,173,782	205,473,198	18,193,167	960.455	21,335,360	704.598	1,276,569	28,668,397	1.749.743
\$20,000 under \$25,000	7,541,919	207,195,437	20.726.836	441.955	12,017,611	420,443	712,352	19,533,078	1,199,598
\$25,000 under \$30,000	12,046,515	418,392,529	45.597.597	379,587	13.018.468	436,408	839.482	28,783,386	1,785,109
\$30,000 under \$40,000 \$40,000 under \$50,000	8.560.180	382,362,994	44.034.240	127,798	5.735.794	185.150	388,623	17,286,639	1,066,043
\$50,000 under \$75,000	9,905,916	593,569,941	81.250.313	98.677	5,921,970	184,578	214,992	12.541,364	778,110
	3,053,791	260,645,078	42,671,702	23,211	1,967,197	61.694	26,240	2,248,053	135,347
\$75,000 under \$100,000	2.087.727	275,945,659	54,471,932	14,183	1,898,523	46,660	8,921	1.091.999	64,079
\$100,000 under \$200,000	784.982	408,495,716	97,123,485	5,466	2.503.906	68,244	1,997	1.097.428	66,263
\$200,000 or more Joint returns	704,302	400,493,710	31,120,400						
Total	41,484,854	2,178,430,855	306,529,699	5,130,800	102,639,317	3,143,177	4,450,960	121,141,695	7,428,153
Under \$5,000	14,419	-2,313,808	75,693	*4,829	*22,062	*308	_	_	1
\$5,000 under \$10,000	145,694	1,361,105	26,006	130,124	1,244,320	6,429	*3,419	*26,517	1,554
\$10,000 under \$15,000	2,119,353	26,884,973	858,852	1,903,837	23,805,390	660,089	205,315	2,949,678	159,579
\$15,000 under \$20,000	3,409,652	60,110,994	3,066,943	1,450,142	25,261,554	737,971	1,342,754	23,222,128	1,418,774
\$20,000 under \$25,000	3,797,609	85,511,627	5,861,251	723.872	16,117,458	536,931	1,001,644	22,598,417	1,379,257
\$25,000 under \$30,000	3,830,425	105,549,219	8,466,488	369,125	10,055,488	352,092	592,667	16.281,469	998,693
\$30,000 under \$40,000	7,589,457	265,375,511	24,062,833	318,756	10,933,444	370,324	714,687	24,585,996	1,524,378
\$40,000 under \$50,000	6,701,307	300,191,267	31,124,549	110,078	4,921,187	164,359	356,555	15,667,777	983,693
\$50,000 under \$75,000	8,682,721	521,491,284	68,471,820	82,640	4,971,216	155,200	199,701	11,647,116	724,104
\$75,000 under \$100,000	2.706.927	230,825,990	36,616,604	19,061	1,620,104	55,677	25,040	2,150,450	129,687
\$100,000 under \$200,000	1,815,100	239,669,199	46,219,158	13,384	1,805,089	44,655	7,509	926,805	53,093
\$200,000 or more	672,189	343,773,295	81,679,501	4,953	2,082,006	59,143	1,470	885,343	53,340
Single returns				0.400.003	40 774 700	1 000 005	4,289,038	37,914,517	2,306,911
Total	. 39,621,683	758,806,290	101,748,895	8,103,937	46,771,789	1,309,865 217,238	566,057	1,398,538	77,917
Under \$5,000	4,948,579	12,567,839	579,909	3,422,606	9,408,469	819,406	3.020.493	24,516,427	1,482,185
\$5,000 under \$10,000	8,830,882	65,586,443	3,455,471	4,227,046	28.229,720	86.582	429,102	4.892.245	308,133
\$10,000 under \$15,000	7,449,387	92,239,191	7,859,288	234,986	2,878,367		105.807	1.824.570	111,005
\$15,000 under \$20,000	5.654,044	98,364,055	10,047,013	82,680	1,436,474	49,491 32,994	67,981	1,498,016	92.691
\$20,000 under \$25,000	3,846,913	85,859,329	9,549,627	50,492	1,130,733 627,623	21,639	36,452	977.667	61,881
\$25,000 under \$30,000	2,738,980	75,001,941	9,734,004	23,294		37,826	38,470	1,309,902	82,778
\$30,000 under \$40,000	3,249,721	111,448,693	16,981,212	34.849	1,192,978	*11,441	12,878	592,819	34,615
\$40,000 under \$50,000	1,392,856	61,653,862	10,241,722	10,627	738,794	21.043	8,889	*515.337	*30.974
\$50,000 under \$75,000	937,960	55,271,566	10,175,985	12,380	335,228	5,870	1,200	197,604	5.660
\$75,000 under \$100,000 .	265,070	22,778,845	4,713,521	4,013		1,578	1,343	153,340	10.329
\$100,000 under \$200,000	221,681	29,566,611	6,836,896	593 371	69,491	4,558	365	138.051	8,745
\$200,000 or more	85,611	48,467,914	11,574,248	3/1	229,169	4,558	303	100,001	0,740

			Total inc	ome tax as a perce	ntage of edjusted gro	oss income—Contin	ued		
		7 under 10 percent			10 under 12 percent			12 under 15 percent	
Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Total Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000	25,184,900 432,376 1,426,258 6,715,716	632,714,259 749,774 11,670,042 83,727,682 38,545,521	55,063,520 63,298 936,058 7,305,273 3,284,400	16,840,549 211,728 77,519 288,404 4,548,460	518,319,919 444,068 667,192 3,532,938 80,117,562	56,595,057 48,846 68,937 386,178 8,519,411	10,413,616 185,487 84,611 36,021 57,491	497,375,947 541,709 617,914 428,749 1,010,476	67,108,188 69,527 84,581 58,956 130,752
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000	2,191,606 3,262,949 3,067,967 4,231,219 2,508,617 1,213,080	38,545,521 73,452,248 83,938,828 146,416,885 111,495,370 68,764,783	5,284,400 6,204,640 7,341,256 12,846,811 9,843,465 6,008,149	3,109,555 1,062,860 3,486,073 2,336,122 1,504,198	68,550,668 29,804,734 122,776,664 103,111,207 87,321,724	7,761,732 3,137,119 13,273,368 11,279,660 9,686,382	538,948 2,080,411 954,546 2,028,212 3,544,492	12,901,297 56,787,782 33,025,977 92,758,421 211,009,038	1,606,225 7,778,398 4,445,699 12,242,148 28,556,712
\$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 or more Joint returns	104,362 26,332 4,416 12,534,551	8,675,588 3,283,190 1,994,349 440,119,351	771,262 287,175 171,732 38,251,971	165,423 46,157 4,051 7,115,426	13,962,357 5,650,946 2,379,858 314,626,913	1,541,618 628,855 262,952 34,298,533	695,967 194,707 12,724 5,874,762	58,342,927 23,557,754 6,393,903 359,524,925	8,020,106 3,243,246 871,838 48,466,048
Under \$5.000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000	*1,507 *1,507 609,700 2,060,354	12,816 19,360 11,506,925 46,535,280	*1,070 *1,561 866,454 3,857,871	*1,507 *3,014	25,707 *64,621	- - - 3,083 •7,119	2,865 3,014 1,509	21,888 35,862 23,857	*3,019 *4,990 *3,166
\$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000	2,396,697 3,760,865 2,406,573 1,176,119	65.606.739 130.530.147 107.009.903 66.642,048	5,718,081 11,460,845 9,442,929 5,818,852	468,470 2,788,994 2,183,800 1,459,018 165,353	13,516,923 99,111,644 96,434,300 84,736,278 13,956,937	1,380,246 10,672,487 10,540,097 9,402,878 1,540,976	*370 *4,322 1,634,722 3,365,425 668,220	*9,974 *144,741 75,513,572 200,719,132 56,066,041	*1,288 *19,121 9,677,044 27,146,707 7,702,669
\$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 or more Single returns	94,696 22,518 4,014 10,248,228	7,855,375 2,769,517 1,631,243 135,576,079	704,651 240,314 139,342 11,874,116	42,018 3,253 8,381,289	5,034,410 1,748,093 165,775,223	559,380 192,266 16,163,675	184,447 9,868 3,698,676 185,487	22,235,072 4,754,787 112,380,596 541,709	3,059,327 648,717 15,239,157 69,527
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000	430,871 1,385,217 6,516,081 1,098,089 325,460	743.783 11.294,274 81.280,131 18.145,091 7.257.024	62,855 907,626 7,090,483 1,685,170 642,751	210,220 74,505 230,754 4,317,362 2,925,885	440,075 643,089 2,729,354 76,073,770 64,430,764	48,387 66,415 301,626 8,077,477 7,317,376	81,745 81,745 31,499 44,077 465,031	596,026 374,586 771,082 11,274,814	81,562 51,767 99,323 1,394,474
\$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000	237,091 190,835 35,879 17,529	6.510,710 6.475,417 1.570,025 1,061,435 762,534	584,995 559,099 141,580 95,266 62,156	268,692 236,750 68,140 26,219	7,785,136 8,042,061 3,011,952 1,511,949 5,420	853,088 897,575 332,129 164,723 642	2,023,973 694,574 246,294 102,805 14,331	55,218,673 23,618,883 10,824,805 5,922,666 1,174,883	7,566,676 3,217,325 1,494,052 820,432 162,807
\$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 or more	9,033 1,844 298	272,907 204,748	23,963 18,151	4.068 622	602,284 499,370	67,964 56.273	6.613 2,246	856,410 1,206,061	117,253 163,958

Table 3.2—Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income—Continued

			Total	income tax as a p	ercentage of adjusted	gross income—Conti	nued		
Size of adjusted gross income		15 under 17 percent			17 under 25 percen	ı		25 under 30 percent	
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
All returns	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Total	4,978,050	288,471,978	48,086,643	6,074,948	652,539,429	134,950,207	545,708	205,606,018	54.019.098
Under \$5,000	38,292	74,339	11,846	82,304	233,519	50,230	*9,042	*34.861	*9,101
\$5,000 under \$10,000	*10,079	*71,093	11,363	10.549	*69,843	*15,303	22,606	170,200	46,194
\$10,000 under \$15,000	*1,358	*19,509	*3,016	*4,200	55,378	*11,806	*4,003	*43,963	*11,903
.\$15,000 under \$20,000 ,	*1,528	*30,142	*4,558	*3,014	*54,172	*12,200	*1,507	*29,125	7,849
\$20,000 under \$25,000	*9,042	204,724	*31,968	*7,535	166,934	*31,041	*3,014	*65,551	18,479
\$25,000 under \$30,000	160,372	4,667,798	715,007	*10,320	*291,710	*54,576	_	_	_
\$30,000 under \$40,000 ,	1,466,744	48,882,740	7,829,679	683,512	25,295,581	4,484,432	*1,795	*55,988	*15,311
\$40,000 under \$50,000 .	334,625	14,835,218	2,377,792	830,957	36,905,651	6,920,036	*2,637	121,607	*32,909
\$50,000 under \$75,000 .	1,943,183	120,055,898	19,107,737	1,365,750	86,626,083	16,465,888	10,802	687,890	182,455
\$75,000 under \$100,000	760,706	64,536,644	10,335,486	1,228,636	106,458,900	20,498,617	46,185	4,184,717	1,075,131
\$100,000 under \$200,000	237,101	28,727,431	4,632,829	1,392,995	186,723,970	38,917,200	162,299	24,302,904	6,337,291
\$200,000 or more	15,019	6,366,440	1,025,364	455,176	209,657,687	47.488.879	281,817	175,909,213	46,283,072
_ Joint returns									
Total	2,781,014	205,568,314	32,835,144	3,270,862	478,886,487	99,376,269	308,201	157,017,891	41,202,745
Under \$5,000	1,507	*5,817	*934	_	_	_	_	_	_
\$5,000 under \$10,000	2,865	*23,897	*3,700	*3,014	*16,660	*3,109	_	_	_
\$10,000 under \$15,000	*1,358	*19,509	*3,016	*1,166	*14,113	*2,830	*53	*718	*183
\$15,000 under \$20,000	*21	*372	*58	_	_	_	_	-	_
\$20,000 under \$25,000		-	_	*4,521	100,534	*19,149	_	-	_
\$25,000 under \$30,000	*1,358	*39,085	6,434	*1,507	*38,737	*9,297	_		
\$30,000 under \$40,000		_		*1,724	*65,574	*13,529	_	1 : -	_
\$40,000 under \$50,000	*2,637	*126,496	*20,672	*3,597	*162,392	*31,015	*2,637	*121,607	*32,909
\$50,000 under \$75,000	1,775,760	110,329,874	17,546,161	610,897	41,645,634	7,407,730	*5,292	*311,210	*83,968
\$75,000 under \$100,000	737,270	62,534,489	10,012,053	993,778	86,333,202	16,228,884	*1,156	*103 663	*28,704
\$100,000 under \$200,000	225,262	27,356,917	4,412,910	1,251,326	167,884,931	34,741,767	65,835	11,284,369	2,911,227
\$200,000 or more	12,974	5,131,858	829,207	399,311	180,624,689	40,920,959	233,227	145,196,124	38,145,755
Single returns	1,974,075	71,273,938	11,395,308	2,487,441	148,554,056	29,992,787	211,315	39.755.696	10,466,290
Under \$5,000	36,785	68,522	10,911	82,304	233,519		19.042		10,400,290
\$5,000 under \$10,000	*7,214	47,196			*53,519	50,230 *12,194	22.606	*34,861 170,200	46,194
\$10,000 under \$15,000	7,214	47,190	*7,662	*7,535	41,265	*8.976	3,950	43.245	*11.721
\$15,000 under \$20,000	*1,507	*29,770	*4.500	*3,014 *3,014	*54.172	*12,200	*1,507	129,125	7.849
\$20,000 under \$25,000	*6.028	*133,910	*20,870			12,200 16,167		*65,551	
\$25,000 under \$30,000	125,826	3,729,040	565.643	*1,507	*35,765	0,107	*3,014	00,001	*18,479
\$30,000 under \$40,000 ;	1,425,061	47,403,217	7,590,450	622.041	23.217.373	4,102,218	*1,795	*55.988	*15,311
\$40,000 under \$50,000 .	241,932	10,659,093		623,941		6,457,383	1,795	, 55,988	15,311
\$50,000 under \$75,000	107,445	6,237,298	1,715,639	775,246	34,422,225	6,457,383 7,895,927	*2.544	183,399	*48.981
\$75,000 under \$100,000			1,005,075	657,294	38,949,392				
\$100,000 under \$200,000	13,409 7,139	1,147,108	182,949	182,416	15,551,990	3,347,210	40,598	3,704,079	946,226
\$200,000 under \$200,000 \$200,000 or more		855,609	138,699	109,207	14,535,043	3,239,952	88,722	11,898,695	3,123,465
acoo,ood or more	1,730	963,174	152,911	41,963	21,460,130	4,860,331	37,537	23,570,554	6,238,962

	1,700	000,774	132,311	47,300	21,400,100	4,000,001	07,00.	20,010,004	0,200,002
			Total	income tax as a p	ercentage of edjusted	gross income—Cont	inued		
Size of edjusted gross income		30 under 50 percent			50 under 100 percei	nt		100 percent or more	
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
All returns	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Total	30,777	3,286,094	1,166,990	23,250	1,030,432	727,903	15,202	- 2.738.507	799,984
Under \$5,000	1.507	1.861	659	*3,014	9,635	6.345	8.984	-2.969.120	108.369
\$5,000 under \$10,000	*3,383	31.085	*9,556	1.528	11,477	5,800	1,509	*8.774	23.996
\$10,000 under \$15,000 .	_	_		*3.015	39 505	25.561	*68	*839	1.042
\$15,000 under \$20,000 .	**3,884	**75,772	**31,280	1,643	32,007	20.656	**1,517	**30.027	**31,166
\$20,000 under \$25,000		10,712	01,200	4.200	90.575	69,710	1,0,1		.,
\$25,000 under \$30,000	*4.174	*111,812	*42.320	1.508	42.083	*38,119	_		_
\$30,000 under \$40,000	1.804	*66.976	*33.163	*26	905	*566	*1,727	*66,960	*447.051
\$40,000 under \$50,000	*25	1.025	*385	*2.426	106.046	*80.259	*139	6.016	*6.393
\$50,000 under \$75,000	7.245	456.007	159,260	3,490	184.802	119.891	• 7	381	*1,151
\$75,000 under \$100,000	1.099	*101.051	*32.857	801	63.087	*39,706	*1,160	104,556	*159,877
\$100,000 under \$200,000	4.147	583.901	203,045	1,600	**450.309	**321,291	**92	**13.061	20,938
\$200,000 or more	3.509	1,854,604	654,462	1,000	**	027,207		10,000	20,000
_ Joint returns	0,000	1,004,004	304,402						
Total	15,449	2,250,738	802,631	14,918	683,720	472,166	7,914	- 2,230,475	252,542
Under \$5,000	-	_		**3,035	**18,797	**10,939	6,578	** - 2,348,995	**69,390
\$5,000 under \$10,000	*369	*3.518	*1,247		**	**	**	**	**
\$10,000 under \$15,000	_	_	_	*3.015	*39,505	*25.561	*68	*839	*1,042
\$15,000 under \$20,000	*2.371	*38,373	*16.585	*1.643	*32,007	*20.656	**9	**144	**422
\$20,000 under \$25,000	*1.507	*37.284	*14.662	2.693	*57,959	*46,036		••	• •
\$25,000 under \$30,000	*30	*804	*357		_	_		_ :	_
\$30,000 under \$40,000	*60	*2.942	*992	*26	*905	*566	*4	*119	*591
\$40,000 under \$50,000	• 4	*170	*62	•702	*33.762	*31,403	*3	*101	*365
\$50,000 under \$75,000	16,101	*390.851	*133.294	*1.765	*97.663	*51,917	•5	*261	*1,008
\$75,000 under \$100,000	*392	*38.088	*13,722	601	*63.087	*39.706	*1.160	*104.556	*159.877
\$100,000 under \$200,000	2.144	275.842	104.145	*1,237	**340,034	**245,401	88	12,500	**20,145
\$200,000 or more	2.450	1,462,866	517,563	1,207	**	240,101		12,000	20,110
_ Single returns	2,400	1,402,000	317,300						
Total	13,925	760,065	272,705	8,195	265,991	199,034	5,565	- 223,659	509,248
Under \$5,000	*1,507	*1,861	*659	*1,507	*2,315	11,206	2,193	- 305,813	31,879
\$5,000 under \$10,000 .	3,020	**27,681	**8,344	_	-	_	**1,508	**8,784	*24,033
\$10,000 under \$15,000	_		_	_	_	_	_	_	_
\$15,000 under \$20,000		_	_	_	_	_	_	_ !	_
\$20,000 under \$25,000	• •		• •	*1.507	*32.616	*23.674	••	**	• •
\$25,000 under \$30,000 ,	*4.143	1111,008	*41.963	*1.508	*42.083	*38,119			_
\$30,000 under \$40,000	1,724	*66,034	*32,170	_	-	_	*1,724	*66,841	*446,460
\$40,000 under \$50,000	_		_	**3,449	**159,423	**116,830	**137	**5,968	**6,083
\$50,000 under \$75,000	*1,129	*64,106	*25,515		• •		••	• •	• •
\$75,000 under \$100,000	_	_		_	_	_	_	-	_
\$100,000 under \$200,000	*1,929	1294,434	*94.719	*221	*27,838	*18.181	*4	*560	*793
\$200,000 or more	473	194,942	69,334	*3	1,716	1.025	_	_	_
	410	.51.512	-00,00		7,7 10	1,020			

^{*} Estimate should be used with caution because of the small number of sample returns on which it is based

** Data combined to avoid disclosure of information for specific taxpeyers.

NOTE: Detail may not add to totals because of rounding.

Table 3.3—All Returns: Tax Liability, Tax Credits and Taxpayments, by Size of Adjusted Gross Income (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of inquiring communication of			Total ta	Total tax liability				Tax credits	adits			
11.115,673 910,625,551 451,872,888 12,034,687 61,311,34 6,028,094 2,439,471 319,758 64,499 5,333,082 1,337,032 1,332,232 1,3	Size of adjusted gross income	All returns	Number of		Tot	al	Child ca	e credit	Credit for I	he elderly abled	Earned income offset income ta	s credit used to ix before credits
17.135.573 17.53.386			returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
12,135,572 91,066,351 451,872,888 12,034,697 41,1143 41,035,731 41,035,731 426,224 426,24 426,24 426,24 426,24 426,24 426,24 426,24 42		(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)
15.28.2 12.5.38		112,135,673	91,065,351	451,872,888	12,034,697	6,131,134	6,028,094	2,439,471	319,758	64,490	5,339,062	1,379,528
1,006,775 1,006,775 1,006,785 1,006,775 1,009,989 1,14,98 1,14,98 1,14,98 1,12,98 1,14,98 1,12		822,952	125,388	260,072	156	296	!	ı	ı	!	.27	£.
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	\$1 under \$5.000	16.769.495	5.665.859	840.639	11.436	1.179	1	I	1	I	*1.507	*113
1,302,945 1,001,112 10,338,991 2,873,166 19,809 19,816 19,822 1,328,591 1,328,991 1,338,991	\$5,000 under \$10,000	15,006,777	9,791,496	4,256,282	622,264	97,847	61,852	10,157	142,945	26,007	417,273	60,432
11,732.91 11,206.373 16,060.040 2873.166 834,150 615.282 273.482 1,1998 2.571,831 5.59 232.323.01 9217.94	\$10,000 under \$15,000	14,302,945	11,011,112	10,348,091	2,750,390	1,009,809	446,100	158,858	169,277	**36,485	2,348,424	809,874
99323201 9917916 19 508 096 746,757 340,336 668 293 7.535 7.1998 — 12,100,396 1,568 606 1,509,446 614,372 259,867 551,832 277,77 —	\$15,000 under \$20,000	11,738,291	11,206,373	16,606,040	2,873,166	834,150	615,282	273,422	•	:	2,571,831	509,107
7,615,724 7,588,608 6,143,72 2,558,667 5,518,22 2,31,781 — — 12,009,69 12,009,474 4,800,0066 6,443,72 1,115,132 427,777 —	\$20,000 under \$25,000	9,332,301	9,217,916	19,508,059	746,757	340,336	668,269	292,335	*7,535	*1,998	1	1
12.100.359	\$25,000 under \$30,000	7,615,124	7,568,608	21,980,466	614,372	259,867	551,822	213,781	1	1	1	1
8.500_272 8.566_53 4.566_43 4.528_53 4.566_43 4.528_53 4.566_43 4.528_53 4.566_43 4.566_53	\$30,000 under \$40,000	12,100,369	12,069,474	48,001,003	1,221,068	546,377	1,115,132	427,717	1	I	I	I
9921341 9912844 84,801,135 1,338,613 629,415 1,200,334 506,436 — <t< td=""><td>\$40,000 under \$50,000</td><td>8,590,272</td><td>8,566,649</td><td>46,329,536</td><td>954,845</td><td>411,154</td><td>864,529</td><td>324,823</td><td>Į</td><td>1</td><td></td><td>1</td></t<>	\$40,000 under \$50,000	8,590,272	8,566,649	46,329,536	954,845	411,154	864,529	324,823	Į	1		1
3 0.05 3.64 3 0.05 5.69 44.386 602 2 44.386 602 3 248.309 146,730 —	\$50,000 under \$75,000 .	9,921,341	9,912,844	84,801,135	1,338,613	629,415	1,200,394	506,436	!	ı	I	1
2.080.358 2.088.707 56.482.999 2.95.202 441.332 † † † † —	\$75,000 under \$100,000	3,059,386	3,055,599	44,380,602	440,173	348,950	328,309	146,730	1	1	1	1
612,257 423,381,11 116,783 422,501 3,125 1,702	\$100,000 under \$200,000	2,090,358	2,088,707	56,482,929	295,202	441,332	+	+	!	1	ı	1
115.540	\$200,000 under \$500,000	612,814	612,257	42,338,111	116,763	452,987	+	+	I	ı	1	ı
89,178,355 89,178,355 45,043,062 8,954,590 51,243 7 71,88 7 71,88 7 71,88 7 71,88 7 7,181,317 207,817 41,807 2,847,637 7 7 1,68 7 1,68 7 1,68 7 4,990,882 8,954,590 9,027,841 5,389,173 2,181,317 207,817 41,807 2,847,637 7 1,68 7 1,68 7 1,18 1,1	\$500,000 under \$1,000,000	115,646	115,540	19,008,719	29.889	242,501	3,125	1,702	1	1	1	1
89,178,355 460,453,062 8,954,590 5,027,841 5,389,173 2,181,317 207,817 41,807 2,847,637 77 5,961 105,812 77 168 -	s L'odo, dou or more	57,603	625'/6	36,737,205	19,603	514,932	916	539	I	I	ı	1
5,961 5,961 105,812 77 **168 —	Taxable returns, total	89,178,355	89,178,355	450,453,062	8,954,590	5,027,841	5,389,173	2,181,317	207,817	41,807	2,847,637	748,289
4,990,882 4,990,882 583,790 7,486 12,432 — <	No adjusted gross income	5,961	5,961	105,812	22.	*168	ı	ı	ı	1	:	:
9,324,913 9,324,913 3,983,798 86,421 12,432 44,818 13,004 11,169 11,169 11,169 11,169 11,139 27,335 11,169 11,139 21,339 27,335 11,169 <t< td=""><td>\$1 under \$5,000</td><td>4,990,882</td><td>4.990.882</td><td>583,790</td><td>.7.486</td><td>•59</td><td>1</td><td>1</td><td>1</td><td>1</td><td>1</td><td>1</td></t<>	\$1 under \$5,000	4,990,882	4.990.882	583,790	.7.486	•59	1	1	1	1	1	1
10 643 300 10 643 300 10 643 862 323 872 44 818 13 004 ***130 884 ***28 639 557 798 11 058,757 11 058,757 16 420 662 2,480,094 678,633 47,2843 130,044 ***130,884 ***130,884 527,798 9,173,782 19,421,319 7,541,919 7,541,919 21,920,063 544,863 229,779 547,425 275,007 ***7,535 ***1,998 ****1 12,046,515 12,046,515 47,934,013 1,204,773 499,597 1,112,656 426,143 ****1 ***	\$5,000 under \$10,000	9,324,913	9,324,913	3,983,798	85,421	12,432	1	!	266'69	11,169	. 1,359	259
1,058,757 1,058,757 16,420,662 2,480,094 678,653 472,843 194,094 2,288,479 1,1,058,757 1,1,058,757 1,421,519 2,421,519 2,421,519 2,227,72 3,643,519 2,753,507 1,535 1,998 7,541,919 2,1,241,319 2,1,241,319 2,29,779 3,64,425 2,11,501	\$10,000 under \$15,000	10,643,030	10,643,030	10,052,845	693,862	323,872	44,818	13,004	130,884	28,639	257,798	287,669
9,173,782 9,173,782 19,421,519 704,903 304,202 643,519 275,007 7,535 1,1998 — 7,541,919 7,541,919 7,541,919 7,541,919 7,541,919 7,541,919 7,541,919 —	\$15,000 under \$20,000	11,058,757	11,058,757	16,420,662	2,480,094	678,633	472,843	194.094	:	•	2,288,479	460,361
7.541.919 7.541.919 2.1920.063 554.863 2.29.779 5.47.425 2.11,501 —	\$20,000 under \$25,000	9,173,782	9,173,782	19,421,519	704,903	304,202	643,519	275,007	*7,535	1,998	t	1
12,046,515 12,046,515 47,934,013 1204,773 499,597 1,112,656 426,143 —	\$25,000 under \$30,000	7,541,919	7,541,919	21,920,063	594,863	229,779	547,425	211,501]	!	!	1
8.560,180 8.560,180 8.560,180 9.46,313,570 3947,300 3887,59 862,805 323,192 —	\$30,000 under \$40,000	12,046,515	12,046,515	47,934,013	1,204,773	499,597	1,112,656	426,143	I	1	ļ	1
9,905,916 9,905,916 84,786,035 1,336,302 620,224 1,200,394 506,436 —	\$40,000 under \$50,000	8,560,180	8,560,180	46,313,570	947,300	388,759	862,805	323,192	1	1	1	1
3.053.791 3.053.791 44.375,413 438,620 347,515 328,309 146,730 — <t< td=""><td>\$50,000 under \$75,000</td><td>9,905,916</td><td>9,905,916</td><td>84,785,035</td><td>1,336,302</td><td>620,224</td><td>1,200,394</td><td>506,436</td><td>1</td><td>I</td><td>I</td><td>1</td></t<>	\$50,000 under \$75,000	9,905,916	9,905,916	84,785,035	1,336,302	620,224	1,200,394	506,436	1	I	I	1
2 087,727 2 087,727 2 087,727 5 6,478,867 294,789 433,898 † † † —	\$75,000 under \$100,000	3,053,791	3,053,791	44,375,413	438,620	347,515	328,309	146,730	1	1	ı	1
611,980 611,980 42,337,065 116,643 446,973 † † † † † † † † † † † † † † † † † † †	\$100,000 under \$200,000	2,087,727	2,087,727	56,479,867	294,789	433,898	+	+	ı	I	1	1
115,492 115,492 19,008,496 29,871 240,510 3,125 1,702 —	\$200,000 under \$500,000	611,980	611,980	42,337,065	116,643	446,973	+	+	ı	!	1	1
57,510 57,510 57,510 36,731,113 19,586 501,222 916 539 —	\$500,000 under \$1,000,000	115,492	115,492	19,008,496	29,871	240,510	3,125	1,702	í	ı	1	1
22,957,318 1,886,996 1,419,826 3,080,107 1,103,293 638,921 258,154 111,941 22,683 2,491,426	\$1,000,000 or more	57,510	57,510	36,731,113	19,586	501,222	916	539	[!	I	1
	Nontaxable returns, total	22,957,318	1,886,996	1,419,826	3,080,107	1,103,293	638,921	258,154	111,941	22,683	2,491,426	631,239

Table 3.3—All Returns: Tax Liability, Tax Credits and Taxpayments, by Size of Adjusted Gross Income—Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

Number of Amount Number					Tax Credits—Continued	-Continued				Income tax	Income tax effer credits	Totel in	Totel income tax
Number of Amount Number of A	Size of adjusted gross income	Minimum	tax credit	Foreign	ax credit	General bus	iness credit	Other ta	k credits	No redemin		lo reducin	
1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	returns	Amount	returns	Amount
1,000		(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
come T	Il returna, total	39,869	252,593	641,557	1,311,742	332,419	593,192	26,111	44,914	89,162,747	432,109,004	89,178,355	432,939,998
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	No adjusted gross income	+	+	+-	+-	126	267	ı	!	1,171	35,529	5,961	102,251
0 0	\$1 under \$5 000	ı	ı	+	+-	*1.507	.910	1	I	4.990.881	560,265	4,990,882	564,320
00 1 24 699 5,766 24 435 9,154 3,014 151 10,62,063 9,154 00 1 1 2,26,69 8,147 2,662 3,154 3,164 3,173,777 18,65 00 1 1 1 1 1 2,164 3,164 3,164 3,164 3,173,777 18,65 00 1 2 2 3,164 2,164 3,184 3,245 2,245 2,245 4,241 18,68 3,134 4,247 1,268 3,194 4,427 1,268 3,194 4,427 1,268 3,194 4,427 1,268 3,194 4,427 1,268 3,194 4,427 1,268 3,194 4,427 1,268 3,194 4,427 1,268 3,194 4,427 1,268 3,194 4,427 1,268 3,194 4,427 1,268 3,124 4,274 1,268 3,194 4,427 1,268 3,194 4,427 1,268 3,124 3,124 </td <td>\$5,000 under \$10,000</td> <td>1</td> <td>1</td> <td>10,293</td> <td>358</td> <td>8,908</td> <td>.726</td> <td>1</td> <td>1</td> <td>9,323,820</td> <td>3,582,821</td> <td>9,324,913</td> <td>3,584,847</td>	\$5,000 under \$10,000	1	1	10,293	358	8,908	.726	1	1	9,323,820	3,582,821	9,324,913	3,584,847
00 1.386 2.9860 8.447 40.562 31.231 — — 1.088.593 15.34 — — 1.1088.593 15.34 1.1088.593 1.5272 — 1.1088.593 1.5272 — 1.1088.593 1.5272 — 1.1088.593 1.5272 — 1.1088.593 1.5272 — 1.1088.593 1.5272 — 1.1088.593 1.5272 1.546 9.1737 1.541.135 2.456 2.4577 1.44901 2.2371 2.4276 1.546 3.5287 2.426 1.1068.275 2.404 4.4901 2.2331 1.588.474 4.44901 2.2331 1.588.474 4.44901 2.2331 1.588.474 4.44901 2.2331 1.588.474 4.44901 2.2331 1.588.474 4.44901 2.2331 1.588.474 4.44901 2.2331 1.588.474 4.44901 2.2331 1.588.474 4.44901 2.2331 1.158.474 4.44901 2.2331 1.153.433 1.153.433 1.153.433 1.153.433 1.153.433 1.153.443 3.234 <t< td=""><td>\$10,000 under \$15,000</td><td>1</td><td>1</td><td>24,699</td><td>5,756</td><td>24,435</td><td>9,154</td><td>*3,014</td><td>151</td><td>10,642,063</td><td>9,322,358</td><td>10,643,030</td><td>9,323,866</td></t<>	\$10,000 under \$15,000	1	1	24,699	5,756	24,435	9,154	*3,014	151	10,642,063	9,322,358	10,643,030	9,323,866
00 1.356 24,767 6,040 31,948 22,559 2,277 5,4 7,541,135 20,046,278 4,270 6,040 31,948 22,272 2,437 9,604,254 4,270 6,040 31,948 63,186 2,272 5,4 7,541,135 2,046 2,046 1,128 2,247 9,604,236 4,270 4,270 1,248 2,247 9,603,386 1,1129 1,128	\$15,000 under \$20,000	1	1	29,860	8,147	40,502	31,231	ļ	1	11,058,593	15,284,643	11,058,757	15,295,442
0 1 2.4767 6.040 319.86 63.883 7.2272 7.54 7.541135 5.07 0 1.577 -2.963 62.846 21.545 26.677 54.073 7.5297 1.10 44.690 44.901 1.277 44.901 1.277 44.901	\$20,000 under \$25,000	1	1	31,717	12,862	26,118	24,504	I	1	9,173,777	18,192,386	9,173,782	18,193,167
00 1,2,46 2,45 4,54 <th< td=""><td>\$25,000 under \$30,000</td><td>+</td><td>+-</td><td>24,767</td><td>6,040</td><td>31,948</td><td>33,893</td><td>.2,272</td><td>.54</td><td>7,541,135</td><td>20,714,933</td><td>7,541,919</td><td>20,726,836</td></th<>	\$25,000 under \$30,000	+	+-	24,767	6,040	31,948	33,893	.2,272	.54	7,541,135	20,714,933	7,541,919	20,726,836
00 1.356 2.846 2.547 2.6473 5.287 2.437 8.558417 44,001 00 1.136 2.9706 1.0293 2.61429 33,197 77,613 3,148 3.274 2.685.87 4,271 1.568 9.903.86 81,118 3.744 30,587 2.6165 2.61429 33,197 77,613 3,148 3.274 2.685.87 4,271 1.568 9.903.86 81,118 4,271 1.668 9.903.86 81,118 3.744 30,587 4,271 1.688 9.903.86 81,118 3.744 30,587 4,427 1.688 9.903.86 81,118 3.744 30,587 4,427 1.688 9.903.86 81,118 4,427 1.688 9.903.86 81,118 4,427 1.688 9.903.86 81,118 4,427 1.688 9.903.86 81,118 4,427 1.688 9.903.86 81,118 9.903.86 9.903.86 9.903.86 9.903.86 9.903.86 9.903.86 9.903.86 9.903.86 9.903.86 9.903.86	\$30,000 under \$40,000	1	1	61,534	42,210	38,686	63,186	. 2,426	.110	12,046,275	45,588,526	12,046,515	45,597,597
1,356 2,2897 80,121 135,618 36,539 82,539 1,129 1,129 1,126 9,903,386 81,1380 1,356 10,039 287,263 287,263 18,349 18,349 1,129 1	\$40,000 under \$50,000	5,176	2,863	62,846	21,545	26,677	54,073	.5,297	*2,437	8,558,417	44,013,965	8,560,180	44,034,240
1,356 2,897 80,121 135,618 36,959 65,509 71,129 71	\$50,000 under \$75,000	:	:	98,872	66,372	34,044	44,901	.2,331	1,568	986,509,386	81,195,853	9,905,916	81,250,313
11,737 29,706 110,093 261,429 33,197 77,613 3,148 3,274 2,056,957 54,27 1,066,957 54,27 1,068,937 54,27 1,068,937 54,27 1,068,937 54,27 1,068,937 54,27 1,068,937 54,27 1,15,161 41,165 41,175	\$75,000 under \$100,000	.1,356	.2,897	80,121	135,618	36,959	63,509	1,129	•196	3,052,872	42,632,646	3,053,791	42,671,702
13,804 13,804 13,15 15,256 18,343 18,343 15,283 14,427 12,056 11,543 18,145 13,416 13,416 13,416 13,416 14,427 12,056 14,363 14	\$100,000 under \$200,000	11,737	29,706	110,093	261,429	33,197	77,613	3,148	3,274	2,085,957	54,321,970	2,087,727	54,471,932
00,000 "6,880 "133,187 19,651 158,732 "10,963 "132,939 † 44,363 89,744 36,741 36,742 75,747 432,17 432,17 432,17 432,17 432,17 432,17 44,363 44,363 89,747 44,363 89,747 44,363 89,747 44,363 89,738 89,747 47,037 74,135 89,747 47,337 74,135 89,747 47,237 74,144 10,642,063 93,23,820 93,534 40,442 75,44	\$200,000 under \$500,000	13,804	83,715	65,256	287,263	18,349	56,287	4,427	12,058	611,615	41,468,925	611,980	41,631,082
39,587 249,366 620,137 1,247,068 238,400 473,979 26,105 44,363 89,162,747 432,11 come 1 1 1 1,247,068 238,400 473,979 26,105 44,363 89,162,747 432,11 come 1 1 1 1 1 1 44,363 89,162,747 432,11 come 1	\$500,000 under \$1,000,000	6,880	**133,187	19,651	158,713	10,963	132,939	+	+	115,343	18,759,023	115,492	18,882,584
39,587 249,366 620,137 1,247,068 238,400 473,979 26,105 44,363 89,162,747 432,11 come 1<	\$1,000,000 or more	:	:	13,416	305,272	:	:	+	+	57,441	36,435,162	57,510	36,609,819
1,171 1 75 1,157 — 4,990,881 3 - - - 10,293 358 2,2865 -478 — 4,990,881 3 - - - 19,720 2,706 7,2865 -478 — 9,53,820 3,53,820 <		39,587	249,366	620,137	1,247,068	238,400	473,979	26,105	44,363	89,162,747	432,109,004	89,178,355	432,939,998
- - - +		+-	+	+	+	52.	.157	I	1	1,171	35,529	5,961	102,251
- - - 10,293 358 - 478 - - 9,323,820 - - - 19,720 2,766 7,037 - - - 9,323,820 - - - 19,720 3,755 13,663 8,179 - - 9,13,777 - - - 22,846 9,514 13,751 10,534 - - 9,13,777 - - - 22,846 9,514 17,909 10,153 2,272 54,168 7,641,135 - - 55,782 25,048 30,619 35,42 2,2426 110 12,648,275 - - 55,782 25,048 30,619 35,442 2,5297 2,443 12,046,275 -	\$1 under \$5,000	ı	1	+-	+	ı	1	ı	ı	4,990,881	560,265	4,990,882	564,320
- - 19,720 2,706 -7,037 -2,711 -3,014 -151 10,642,083 - - 25,409 3,755 13,683 -2,727 -2,11 -11,068,593 - - 22,646 9,514 13,751 10,534 -2,272 -54 11,068,593 - - 22,846 4,036 10,153 -2,272 -54 7,541,135 - - 55,782 25,048 30,619 35,142 -2,426 11,046,275 - - 55,782 25,048 30,619 35,142 -2,426 11,046,275 - - 55,782 25,048 30,619 35,142 -2,426 11,046,275 - - 61,013 12,858 22,828 22,828 11,129 -1,129 -1,136 - - 13,744 135,618 35,446 62,073 11,129 -1,148 3,274 2,085,987 - - 13,744 157,666	\$5,000 under \$10,000	1	1	10,293	358	*2,865	.478	ı	1	9,323,820	3,582,821	9,324,913	3,584,847
- - 25,409 3,755 13,663 8,179 - 11,058,593 - - 25,846 9,514 13,751 10,534 - 9,13,777 - - 22,846 9,514 13,751 10,534 - 9,13,377 - - 23,694 4,036 10,534 2,272 10 12,046,275 - - 55,782 25,648 30,619 35,142 12,437 8,58417 - - 55,782 25,648 30,619 35,142 12,437 8,58417 - - 56,782 25,648 32,011 37,341 12,331 11,68 3,093,386 - - 13,767 82,897 80,121 135,618 32,949 76,231 3,148 3,274 2,085,977 - 13,767 82,807 18,330 56,156 4,423 12,057 611,615 - 13,767 82,809 18,329 18,330 56,15	\$10,000 under \$15,000	1	ı	19,720	2,706	-7,037	*2,171	*3,014	151	10,642,063	9,322,358	10,643,030	9,323,866
- - - 29,846 9,514 13,751 10,534 - - 9,173,777 - - - - 29,846 9,514 13,751 10,533 - - 9,173,777 - - - - 22,894 4,036 17,999 10,153 - 2,272 110 12,046,275 12,046,275 12,046,275 12,046,275 12,046,275 12,046,275 12,046,275 12,046,275 12,046,275 12,046,275 12,046,275 12,047 12,046,275 12,047 12,046,275 12,047 12,046,275 12,047 12,046,275 12,047 12,046,275 12,047 12,046,275 12,047 12,047 12,047 12,047 12,046,275 12,047 12,047 12,047 12,047 12,047 12,047 12,047 11,125 12,047 12,047 11,047 12,047 12,047 12,047 12,047 11,047 12,047 11,047 12,047 11,047 12,047 11,047 12,047 11	\$15,000 under \$20,000	1	1	25,409	3,755	13,663	8,179	I	I	11,058,593	15,284,643	11,058,757	15,295,442
+ + 2.3.694 4,036 17,909 10,153 2.272 54 7,541,135 - - 55,782 2.5,48 30,619 35,142 2,226 10 12,046,275 - - 55,782 2.5,48 30,619 35,142 2,242 10 12,046,275 - - - 55,782 2.2,828 30,619 35,142 2,242 10 12,045 10,046,275 10 12,047 10 10,046,275 10 10,042 10		1	1	29,846	9,514	13,751	10,534	ı	1	9,173,777	18,192,386	9,173,782	18,193,167
- 55782 25,048 30,619 35,142 2.426 '110 12,046,275 1.4,965 '2,444 61,013 12,858 22,828 42,442 '5,297 '2,437 8,558,417 1.356 '2,897 '2,897 '2,437 8,558,417 9,903,386 9,903,386 1.716 29,184 109,948 255,899 32,949 76,231 '1,129 '196 3,052,872 1.3767 82,802 65,184 125,568 '19,339 '56,156 4,423 12,057 611,615 1.3767 82,802 65,184 15,668 '10,934 15,644 15,765 115,343 115,343 1.3767 13,401 292,523 '19,214 6 552 7,441		+	+-	23,694	4,036	17,909	10,153	*2,272	.54	7,541,135	20,714,933	7,541,919	20,726,836
7.4,965 7.2,414 61,013 12,858 22,828 42,442 5,297 7.2,437 8,558,417 1.356 2,834 64,744 32,011 37,341 7.3,31 1,1568 9,903,386 11,716 29,184 109,948 25,589 32,949 76,231 1,129 196 3,052,872 13,767 82,802 65,184 282,295 18,330 56,156 4,423 12,057 611,615 13,767 82,802 18,330 56,156 4,423 12,057 611,615 13,401 292,523 119,314 6 552 7,441	\$30,000 under \$40,000	1	ı	55,782	25,048	30,619	35,142	*2,426	.110	12,046,275	45,588,526	12,046,515	45,597,597
1.356 2.897 80,121 13,618 32,011 37,341 2.331 1,568 9,903,386 1.136 2.897 80,121 135,618 35,406 62,073 1,129 196 3,052,872 1.176 2.8184 108,948 2.55,899 32,949 76,231 3,148 3,274 2,085,987 1.3.767 82,802 65,184 282,295 18,330 56,156 4,423 12,057 611,615 1.3.767 869 13,444 157,656 10,644 157,656 10,624 115,343 115,343 1.3.27 21,420 64,673 94,019 119,214 6 552 -	\$40,000 under \$50,000	. 4,965	-2,414	61,013	12,858	22,828	42,442	*5,297	-2,437	8,558,417	44,013,965	8,560,180	44,034,240
1,356 2,897 80,121 135,618 35,406 62,073 1,129 196 3,052,872 11,716 29,184 109,948 255,899 32,949 76,231 3,148 3,274 2,085,987 13,767 82,802 65,184 282,295 18,330 56,156 4,423 12,057 611,615 19,644 15,7656 10,944 15,7656 10,924 15,343 115,343 10,044 13,401 292,523 149,019 64,673 64,673 64,673 64,673 64,673 64,019 66,676 67,441	\$50,000 under \$75,000	:	:	98,594	64,744	32,011	37,341	*2,331	.1,568	986,509,386	81,195,853	9,905,916	81,250,313
11,716 29,184 109,948 255,899 32,949 76,231 3,148 3,774 2,085,957 13,767 82,802 65,184 282,295 18,330 56,156 4,423 12,057 611,615 13,767 19,644 15,656 10,657 11,615 11,5343 15,341 282 3,227 21,420 64,673 94,019 119,214 6 552	\$75,000 under \$100,000	1,356	.2,897	80,121	135,618	35,406	62,073	*1,129	•196	3,052,872	42,632,646	3,053,791	42,671,702
13.767 82.802 65.184 282.295 18.330 56.156 4,423 12.057 611.615 61.615 115.343 115.343 13.01 292.523 119.214 6 552	\$100,000 under \$200,000	11,716	29,184	109,948	255,899	32,949	76,231	3,148	3,274	2,085,957	54,321,970	2,087,727	54,471,932
6.869131,860 19,644 157,65610,957132,922 † † † 115,343 † 57,441 † 13,401 292,523 † † 57,441 † 57,441 † 57,441 † 57,441	\$200,000 under \$500,000	13,767	82,802	65,184	282,295	18,330	56,156	4,423	12,057	611,615	41,468,925	611,980	41,631,082
282 3.227 21.420 64.673 94.019 119.214 6 552 —	\$500,000 under \$1,000,000	698'9	131,860	19,644	157,656	10,957	132,922	+ -	+ ·	115,343	18,759,023	115,492	18,882,584
282 3.227 21.420 64.673 94.019 119.214 6	\$1,000,000 or more			13,401	292,523		:	-	-	57.441	36,435,162	016,76	30,609,819
	Nontaxable returns, total	. 282	3,227	21,420	64,673	94,019	119,214	9	552	I	I	1	1
	Footnote(s) at end of table												

Table 3.3—All Returns: Tax Liability, Tax Credits and Taxpayments, by Size of Adjusted Gross Income—Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

		Aliemanye minimum tax										
Size of adjusted gross income	ac redemily		Total	_	Tax from recomputing prior-year investment credit	uting prior-year nt credit	Penalty tax on qualified retirement plans	in qualified it plans	Self-employment tax	lyment tax	Social security tai	Social security taxes on tip income
	returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
All returns, total	117.483	830,994	13,603,948	19,512,148	121,380	91,608	2,080,968	975,572	11,587,550	18,403,176	158,652	20,876
No admisted gross income	4.820	66,722	150,484	173,260	3,100	832	13,290	19,998	135,456	152,428	€.	0.
	1	000	040 763	242 700	9666.	.3 071	20 475	4.815	914,115	334,946	16,280	896
\$1 under \$5,000	. 2 601	4,036	1 384 636	945,733	1358	*45	60,030	14,371	1,308,666	928,342	29,992	3,467
#5,000 under #10,000	1036	1.507	1.352,730	1.223.646	.1,560	.230	112,109	24,309	1,223,976	1,194,558	33,155	4,548
\$15,000 under \$20,000	.1.350	.10,799	1,263,295	1,332,727	**10,341	1,067	156,303	32,722	1,105,730	1,294,662	23,964	4,681
620 000 000 000 000 000 000 000 000 000	*384	.782	1 120 933	1.314.891	:	:	152,923	27,374	964,658	1,284,680	16,429	2,432
#25,000 under #20,000	. 2 307	*11 903	1.043.610	1.253.630	*9.367	1,251	175,983	49,505	868,007	1,200,432	*13,415	-2,442
\$20,000 under \$40,000	4 286	9.071	1,752,106	2,403,406	10,668	1,548	381,530	165,184	1,412,064	2,235,926	.7,912	.749
\$40,000 under \$50,000	4.216	20.275	1,412,159	2,295,296	.5,770	•360	320,004	120,332	1,129,645	2,173,912	.9,430	069.
\$50,000 under \$75,000	19,138	54,460	1,792,871	3,550,822	31,923	8,366	451,500	205,217	1,380,792	3,339,889	4,803	604
000 001 8 x 000 000 9 t 9	15.461	39 056	627 BOO	1 708 900	:	:	146,936	139,365	492,959	1,566,147	*2,258	.229
#100 000 under #100,000	30,316	149 962	534 381	2 010 997	15.459	10,889	68,688	94,927	465,610	1,904,871	11011	161
#100,000 under #500,000	16.374	162 157	173.746	707,029	17,350	9,677	18,305	56,519	149,386	640,735	:	•
\$500,000 under \$1,000,000	4 927	123.560	29 622	126,136	5,827	7,080	2,893	. 20,932	24,171	104,820	1	I
\$1,000,000 or more	2,728	174,658	16,784	121,386	5,329	47,192	:	:	12,314	46,829	1	1
Taxable returns, total	117.483	830,994	11,026,443	17,513,064	114,202	85,201	1,941,112	911,762	9,152,617	16,477,648	125,791	17,554
ome	4 820	66.722	889	3,561	54	76	38	398	814	3,086	ı	ı
	7 2 4 4	94066	80 603	19 470		ı	l	ı	85,172	19,237	*4,521	.532
& under \$5,000	140,7	4,030	613 476	308 051	1 358	.45	23.818	2,909	575,798	394,422	17,936	1,575
\$3,000 under \$10,000	1036	*1.507	830,613	728 979	1.560	.230	73,041	14,935	740,312	709,960	24,113	3,854
\$15,000 under \$20,000	.1.350	*10,799	1,098,043	1,125,220	10,337	1,065	140,241	25,691	948,780	1,094,186	23,964	4,681
000 900 000 000	*381	.782	1 076 799	1 228 352	:	:	150,714	27,232	922,735	1,198,284	16,429	2,432
\$25,000 under \$30,000	2026	*11 903	1.016.921	1.193.227	.9.367	1,251	173,059	47,461	844,242	1,142,073	*13,415	2,442
\$30,000 under \$40,000	4.286	9,071	1,729,147	2,336,417	9,955	1,063	375,519	160,928	1,394,207	2,173,677	-7,912	- 749
\$40 000 under \$50 000	4.216	20.275	1,405,691	2,279,330	.5,770	.360	318,280	118,091	1,124,900	2,160,188	-9,430	069
\$50,000 under \$75,000	19,138	54,460	1,785,942	3,534,723	31,900	6,403	449,631	502,569	1,374,255	3,328,400	4,803	50c
\$75 000 upder \$100 000	15.461	39 056	625.991	1.703.712	:	:	146,912	139,357	491,175	1,560,968	.2,258	.229
\$100 000 under \$200 000	30,316	149.962	533,401	2,007,935	15,435	10,883	889'89	94,927	464,654	1,901,815	1,011	191
\$200,000 under \$500,000	16.374	162,157	173,469	705,983	17,324	009'6	18,284	56,375	149,142	639,915	-	
\$500,000 under \$1,000,000	4,927	123,560	29,604	125,912	5,819	7,047	2,887	20,888	24,132	104,673	1	1
\$1,000,000 or more	2,728	174.658	16,765	121,294	5,323	47,177	:		12,300	46,764	ı	
Nontaxable returns, total	1	ı	2,577,505	1,999,084	7,178	6,407	139,856	63,810	2,434,933	1,925,528	32,860	3,322

Table 3.3—All Returns: Tax Liability, Tax Credits and Taxpayments, by Size of Adjusted Gross Income—Continued
(All figures are estimates based on samples—money amounts are in thousands of dollars)

	to offset other taxes	her taxes									
Size of edjusted gross income	io is dei		Number of returns without tax liability	Total	al	ілсоте ta	Income tax withheld	Estimated taxpayments	зхраутелts	Payment with extension of	Payment with request for extension of filing time
	retums	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(36)	(37)	(38)	(66)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
All returns, total	1,262,730	580,343	21,070,323	102,992,534	468,964,636	95,828,144	362,405,397	12,660,900	88,108,845	1,286,619	17,416,394
No adjusted gross income	43,430	15,456	697,564	378,771	1,152,148	249,893	589,021	97,344	422,144	24.812	119,908
COO 88 1000 18	104 343	67 480	11 103 637	12 994 735	2 859 871	12.623.584	2.614,345	330,760	214,095	61,150	24,753
\$1 dide! \$3,000	458 901	275.544	5 215 281	12.358.770	8.076,117	11,581,626	7,253,676	869,671	694,084	70,430	117,729
\$10,000 ander \$15,000	441.434	199.733	3.291.833	13.050,870	15,424,008	11,832,954	13,700,743	1,490,063	1,616,837	79,151	92,190
\$15,000 under \$20,000	124,623	22,129	531,918	11,343,161	20,813,855	10,363,180	18,471,448	1,430,886	2,203,171	69,160	113,312
\$20 000 under \$25 000	ı	1	114.385	9.129.162	23,347,858	8,415,331	20,835,960	1,152,975	2,415,906	28,097	84,980
\$25.000 under \$30.000	1	1	46,516	7,504,662	25,257,533	7,046,913	22,836,367	910,422	2,278,750	52,089	134,551
\$30,000 under \$40,000	1	I	30,895	11,973,175	53,952,807	11,268,865	48,484,549	1,487,466	5,151,268	124,347	297,207
\$40,000 under \$50,000	ı	I	23,623	8,515,207	50,485,475	8,032,563	44,821,937	1,196,600	5,374,921	90,310	272,910
\$50,000 under \$75,000	ı	1	8,497	609'098'6	86,692,430	9,261,628	74,873,112	1,661,759	10,900,285	192,813	748,372
\$75,000 under \$100,000	ı	1	3.787	3.029.579	42,687,214	2,755,480	33,693,399	784,950	8,109,647	125,155	673,989
\$100,000 under \$200,000	ı	ı	1,651	2,073,497	51,446,332	1,765,729	34,554,080	815,247	14,672,356	181,762	1,931,085
\$200,000 under \$500,000	1	-	557	608'038	37,997,061	491,913	21,726,194	318,133	13,224,974	107.264	2,897,428
\$500,000 under \$1,000,000	1	ı	106	114,979	16,975,072	92,591	8,563,350	71,789	6,447,741	29,521	7,919,337
\$1,000,000 or more		1	74	57,318	31,796,854	45,895	9,387,216	42,833	14,382,557	6cc,u2	(,900,043
axable returns, total	•21	.18	1	84,955,606	459,282,897	78,658,299	354,427,706	11,829,849	86,683,236	1,162,070	17,190,865
No adjusted gross income	•21	*18	1	4,928	124,829	3,153	25,053	1,937	46,124	1,469	51,891
\$1 under \$5 000	ı	1	ı	3 610 733	905.536	3.486.938	843,850	128,175	53,735	28,634	7.832
\$5 000 under \$10 000	ı	ı	1	8.156.748	5.944.687	7,635,052	5,428,354	610,603	432,198	48,417	82,467
\$10 000 ander \$15 000	ı	ı	1	9.839.430	12.487.134	8,746,263	11,009,736	1,347,049	1,402,913	53,340	69'99
	1	I	1	10,745,789	20,080,774	9,820,376	17,887,341	1,362,265	2.067.807	64,823	104,705
\$20 000 under \$25 000	ı	1	1	9.006.587	23,084,193	8,315,456	20,634,749	1,131,639	2,369,938	50,940	69,164
\$25,000 under \$30,000	1	1	1	7,443,133	25,112,304	6,996,778	22,738,820	899,339	2,243,723	48,889	123,151
	1	1	1	11,935,128	53,817,485	11,242,138	48,408,305	1,477,250	5,099,591	122,655	292,970
\$40,000 under \$50,000	1	1	1	8,489,191	50,321,032	8,012,063	44,741,133	1,185,621	5,312,325	988'88	252,185
\$50,000 under \$75,000	1	1	1	9,846,608	86,613,810	9,253,326	74,838,689	1,654,188	10,866,891	190,479	738,025
\$75 000 moder \$100 000	ı	1	1	3.026.383	42.661.701	2.752,634	33,675,620	784,648	8,102,847	125,061	673,090
\$100 000 ander \$200 000	ı	ı	1	2.071.442	51,403,647	1,764,262	34,532,833	814,849	14,655,448	181,266	1,926,730
\$200,000 under \$500,000	ı	1	1	607,399	37,974,048	491,496	21,717,398	317,790	13,212,564	107,162	2,895,714
\$500,000 under \$1,000,000	1	1	1	114,856	16,966,003	92,516	8,560,416	71,705	6,442,926	29,506	1,918,196
\$1,000,000 or more	1	1	1	57,250	31,785,714	45,848	9,385,411	42,792	14,374,208	20,546	7,988,089
		000		000 000	1000		000	*10 *00	4 436 640	434 640	225 520

Table 3.3—All Returns: Tax Liability, Tax Credits and Taxpayments, by Size of Adjusted Gross Income—Continued (All liqures are estimates based on samples—money amounts are in thousands of dollars)

			Taxpayments—Continued	-Continued				
Among some patients of S	Excess social security taxes withheld	al security inheld	Credit for Federal tax on gasoline and special fuels	lax on gasoline al fuels	Credit from regulated I	Cradit from regulated investment companies	Number of	Amount
	Number of	Amount	Number of returns	Amount	Number of returns	Amount	returns	
	(A7)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
	((2)	644 223	751.328	141,777	78,141	47,712	B,277,047	4,635,516
All returns, total	932,845	207,470	2 2 2 2	17 405	2.139	125	57,661	19,177
No adjusted gross income	2,982	3,40/	269,66			000	1 873 357	670.566
\$1 under \$5 000	.2,219	*355	52,664	5,414	3,014	.17	3 068 634	2,394,869
\$5 000 under \$10,000	1	1	69,691	10,612	/nc*i	.160	2.868.241	1,475,286
\$10,000 under \$15,000	.125	.61	73,504	14,017	382	.118	409,154	75,617
\$15,000 under \$20,000	1,431	556	94,201	100,62	7 1) (C		
000 SC# 1950 000 000	:	:	70,788	10,438	-3,950	553	!!!	-
825,000 under \$30,000	3.588	.410	56,615	6,965	6,643	0990		-
\$30,000 under \$40,000	5,585	2,415	*165,142	.23,023	4,286	2,003	1	1
\$40 000 under \$50.000	36,972	6,206	•	· (4, 190	3.071		
\$50.000 under \$75,000	355,658	158,804	62,954	8,786	626,11			
\$25,000 upder \$100,000	235 763	189,420	24,175	6,571	. 24,033	*17,344		
3,000 unide: \$100,000	205,385	281.017	18,451	4,639	:	. (ı	
\$100,000 under \$200,000	60 942	135,717	606,9.	6,458	5,233	7,026	1	
\$500,000 trader \$1,000,000	14.474	38,475	:	•	-	- +		1
\$1,000,000 or more	7,722	27,721	981	1,847	-	_		
	924 650	839.067	519,700	95,719	71,234	46,300	ì	
laxable returns, total				1 505	:	*	ı	!
No adjusted gross income	88	722/	/#]		000		١	
\$1 under \$5,000	1	1	1	6	1,508	•	1	
\$5,000 under \$10,000	1	1	15,759	200,1	100:1	, c.	1	
\$10,000 under \$15,000	*53	.32	39,991	0//'/	3 3 5 8	109	1	
\$15,000 under \$20,000	1,360	108	75,180	20,727	BCC.*			
\$30 000 upder \$25 000		:	62,709	9,768	3,950	. 223		. !
\$25,000 grider \$30,000	*3,516	*313	50,085	5,808	6,643	490		-
\$30,000 under \$40,000	*4,730	1,591	• 160,176	20,698	5,5,5	1178	1	-
\$40,000 under \$50,000	35,248	5,888			4,130	3.071	1	!
\$50,000 under \$75,000	355,589	158,754	62,830	8,380	626, 1		_	_
\$75 000 under \$100 000	235,763	189,420	24,175	6,571	23,961	016,/1	1 1	
\$100 000 under \$200.000	205,226	280,933	18,374	4,549	000	7 0.24	1	1
\$200,000 under \$500,000	60,901	135,631	6,299	6,448	677'C	, +	1	
\$500,000 under \$1,000,000	14,458	38,435	070	1 842	- +-	- +-	1	
\$1,000,000 or more	7,717	27,706	0/6	20.		1 4 3 3	B 277 047	4,635,516
1-4-4	0 4 0	5 167	231,627	46,058	/06'9	714,1	0,212,0	

Table 3.3—All Returns: Tax Liability, Tax Credits and Taxpayments, by Size of Adjusted Gross Income—Continued

			Overpayment	ment			Tax due at time of filing	me of filing	tax penalty	nalty
Size of adjusted gross income	Total	le:	Refunded	nded	Credited to 199	Credited to 1990 estimated tax			a contract of	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	returns	Amount	returns	Amount
	(55)	(56)	(57)	(58)	(29)	(60)	(61)	(62)	(63)	(64)
All returns, total	80,908,202	81,252,232	78,271,544	71,735,083	3,753,154	9,517,149	28,044,448	60,156,928	3,569,721	631,371
No adjusted gross income	367,036	1,029,144	330,195	849,814	50,593	179,331	78,546	119,563	17,463	1,672
\$1 under \$5.000	12.696.405	3.126.210	12 630 031	3.077.851	116.032	48.358	2.510.821	438.115	45.621	1.702
\$5,000 under \$10,000	11,473,704	7,156,422	11,278,854	7,007,707	290,219	148,715	2,666,459	949,534	168,895	7,817
\$10,000 under \$15,000	11,073,964	8,136,286	10,782,556	7,907,552	435,320	228,734	3,029,552	1,602,443	305,793	17,361
\$15,000 under \$20,000	8,916,765	6,170,536	8,658,551	5,926,435	374,607	244,101	2,771,598	1,911,711	324,393	24,018
\$20,000 under \$25,000	7,162,200	5,710,288	6.914,306	5.467,061	330,247	243,227	2,131,433	1,900,836	304,489	30,347
\$25,000 under \$30,000	5,543,927	5,275,279	5,357,955	5,072,859	263,833	202,420	2,058,406	2,025,983	258,060	27,772
\$30,000 under \$40,000	8,880,336	10,309,737	8,584,429	9,792,839	417,680	516,898	3,192,165	4,408,512	436,371	50,581
\$40,000 under \$50,000	6,017,499	8,290,482	5,782,379	7,812,795	328,593	477,687	2,556,412	4,184,620	*1,024,912	*151,851
\$50,000 under \$75,000	5,954,527	10,490,987	5,620,818	9,601,125	469,415	889,862	. 5,434,505	*14,348,436	:	•
\$75,000 under \$100,000	1,571,169	3,890,902	1,405,083	3,186,861	249,645	704,040	:	:	277,453	62,682
\$100,000 under \$200,000	912,873	4,419,553	729,283	3,149,326	251,225	1,270,227	1,169,116	9,569,178	270,301	113,028
\$200,000 under \$500,000	256,008	2,969,652	160,231	1,562,865	121,447	1,406,787	354,696	7,391,434	107,571	80,733
\$500,000 under \$1,000,000	53,586	1,367,994	27,642	578,801	31,991	789,193	61,549	3,434,076	18,888	32,435
\$1,000,000 or more	28,204	2,908,760	9,233	741,191	22,307	2,167,569	29,190	7,872,485	9,511	29,373
Faxable returns, total	62,281,142	67,551,288	59,844,131	58,499,252	3,429,080	9,052,036	26,745,508	59,341,846	3,413,511	619,803
No adjusted gross income	3,178	52,515	2,871	38,059	1,660	14,456	1,867	33,751	359	254
\$1 under \$5.000	3 007 902	587.333	2 986 803	580.329	42.056	7 004	1.966.841	266.420	26.681	833
\$5,000 under \$10,000	6.981,289	2.743,314	6.845.694	2.676,309	192.869	67.005	2,323,629	788,008	122,719	5,584
\$10,000 under \$15,000	7,797,903	3,853,991	7,540,282	3,693,858	377,883	160,133	2,828,460	1,434,614	269,065	14,913
\$15,000 under \$20,000	8,345,136	5,450,800	8,096,364	5,230,323	352,528	220,476	2,693,806	1,813,330	303,285	22,053
\$20,000 under \$25,000	7,050,835	5,492,338	6,811,452	5,275,439	320,012	216,899	2,108,611	1,859,241	298,883	29,577
\$25,000 under \$30,000	5,491,195	5,153,764	5,307,170	4,959,485	260,058	194,279	2,044,377	1,988,872	254,823	27,349
\$30,000 under \$40,000	8,853,272	10,202,909	8,557,457	9,690,320	414,983	512,589	3,176,324	4,368,834	430,667	49,397
\$40,000 under \$50,000	5,992,899	8,138,367	5,758,979	7,684,026	325,301	454,340	2,554,290	4,180,829	1,023,761	151,697
\$50,000 under \$75,000	5,941,726	10,421,117	5,610,838	9,533,892	466,201	887,226	. 5,432,841	*14,341,082	:	:
\$75,000 under \$100,000	1,567,973	3,870,571	1,402,094	3,170,288	249,366	700,283	:	•	277,453	62,682
\$100,000 under \$200,000	910,820	4,380,007	727,628	3,115,717	250,708	1,264,291	1,169,113	9,569,170	569,909	112,943
\$200,000 under \$500,000	255,406	2,947,501	159,764	1,545,187	121,222	1,402,314	354,629	7,391,237	107,518	80,719
\$500,000 under \$1,000,000	53,469	1,359,069	27,547	571,238	31,952	787,831	61,536	3,433,993	18,881	32,432
\$1,000,000 or more	28,140	2,897,693	9,187	/34,783	22,280	2,162,910	29,183	1,872,464	anc's	1/6,82
Nontavable returns total	40 507 050	42 700 044	10 427 442	400 000 04	* 10 * 00	ACE 44.2	4 000 040	045 000	455 340	11 568

Estimate should be used with caution because of the small number of sample returns on which it is based
 Total deleted to avoid disclosure of information for specific largayers. Deleted data are included in the appropriate totals.
 Used combrised to avoid disclosure of information for specific taxpayers.
 Testimate avoid sisclosure of information for specific taxpayers.
 Version and to totals because of rounding.

NOTE Detail may not add to totals because of rounding.

Table 3.4—Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed (All figures are estimates based on samples—money amounts are in thousands of dollars)

										Classified by ea	Classified by each rate at which tax was computed	as computed
			Classifi	Classified by the highest marginal rate at which tax was computed	inal rate at which ta	x was computed				, formation		
			Modified taxable income	tble income	Tax generated	erated	Incom	Income tax after credits				ver owner lay
Tax rate classes	Number of returns	Adjusted gross income	At all rates	At marginal rate	At all rates	At marginal rale	Total	Adjusted Modil	Modified taxable	Number of returns	Income taxed at rate	generated at rate
					Ę	9	6	(8)	(6)	(10)	(11)	(12)
	(1)	(2)	(3)	(4)	(c)	(6)	120 000 241	13.5	19.8	92.211.584	2,177,433,197	436,461,520
All tax rates	92,211,584	3,199,434,253	2,177,433,197	1,367,570,697	436,431,173	299,240,398	432,028,341	2	90	118 127	68,653	10,301
15 percent (Form 8814)	6,929	- 121,153	4,553	4,553	685	685	98 407 588	78	14.5	91,472,466	1,365,027,058	204,754,059
15 percent	64,823,867	1,263,193,018	676,341,280	676,319,020	165.704.644	75,194,216	165,537,375	140	19.0	26,299,751	389,641,132	109,099,517
28 percent	23,111,722	1,181,277,573	201 151 511	84 898 453	74,696,124	28,016,490	74,357,785	20.3	25.5	3,188,030	84,898,453	28,016,430
33 percent ¹ 28 percent ¹	729,455	386,753,400	336,779,614	336,776,419	94,297,877	94,297,397	93,395,351	24.1	27.7	351,582	1,021,481	283,757
Form 8615	200,100	0001001			uter forci.	loint returns and returns of surviving spouses	urviving spouses					
				performed search of doctors to see Formonia	dodies of desired	population sem as				Classified by e	Classified by each rate at which tax was computed	was computed
			Classi	ned by the riighest ma	gillas late at miles		Dogul	Income tax after credits	un.			
Tax rate classes			Modified tax	Modified taxable income	Para la	o o o o o o o o o o o o o o o o o o o		As a percentage of	entage of	Number of	Income taxed	Income tax
	Number of returns	Adjusted gross income	At all retes	At marginal rate	At all rates	At marginal rate	Total	Adjusted gross income	Modified taxable income	returns	at rate	at rate
				(35)	(1.7)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
	(13)	(14)	(c1)	(61)			200 000	,	30.3	42 507 029	1.505.244.154	309,063,715
All tax rates	42,507,029	2,197,805,595	1,505,244,154	924,059,396	309,051,391	209,968,653	306,210,477	n (2 -	100 042	60.886	9,137
5 percent (Form 8814)	4,057	- 118,663	3,678	3,678	554	554	410	7.7	14.7	41,989,384	889,816,364	133,472,455
15 percent	26,174,985	757,311,370	400,378,045	190,360,719	117,176,645	53,448,343	116,565,660	13.7	18.9	15,814,399	282,558,844	79,116,476
28 percent	2,088,198	282,381,788	221,898,298		57,007,911	21,643,981	56,778,254	24.2	27.8	513,587	267,220,239	74,821,667
28 percent	513,587	306,884,621	267,223,335	267,220,239	74,822,131	14,821,007	100011	1	1	_	1	
Form 8613					Sepa	Separate returns of husbands and wives	ands and wives					
			Clock	Cosession by the highest marginel rate at which tax was computed	roinel rate at which t	tax was computed				Classified by	Classified by each rate at which tax was computed	was computed
				on the party of th	Tax de	Tax generated	Inco	Income tax after credits	ils			
Tax rate classes			PI DAILDOM	Modified (axade				As a perc	As a percentage of	Number of	Income taxed	Income tax
	Number of returns	Adjusted grass income	At all rates	At marginal rate	At all rates	At marginal rate	Total	Adjusted gross income	Modified taxable income	returns	at rate	at rate
			For	(80)	(66)	(30)	(31)	(35)	(33)	(34)	(38)	(36)
	(25)	(28)	+	(07)	000 000 -	5 207 507	7 152 710	14.9	21.0	1,786,665	34,019,136	7,239,961
All tax rates	1,786,6	48,094,237	34,019,136	22,291,877	696'862'/		:	:	:	.1,732	.64	6.
15 percent (Form 8814)	154 104	16.035.832	-	*8,794,965	**1,318,710	:	**1,325,152	83	15.1	1,776,035	18,419,354	1,743,132
13 percent 28 percent	526,132	_	_	4,122,667	2,375,251	720.240	1,518,474		26.3	95,800	2,182,544	720,240
33 percent ¹ 28 percent ¹	95,800	8,277,863	7,191,705	7,191,701	2,013,677	2,013,676	1,945,678		27.1	10,629	10/,191,7	2,013,070
Form 8615		1	1									

Table 3.4—Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed—Continued

						Returns of heads of households	f households					
			Class	Classified by the highest marginal rate at which tax was computed	narginal rate at which	h tax was computed				Classified by e.	Classified by each rate at which tax was computed	was computed
ŀ			Modified taxable income	tble income	Tax generated	erated	Incor	income tax after credits	10			
lax rate classes	Number of	Adjusted						As a percentage of	entage of	Number of	Income taxed	Income tax
	returns	gross income	At all rates	At marginal rate	At all rates	At marginal rate	Total	Adjusted gross income	Modified taxable income	returns	at rate	at rate
	(37)	(38)	(66)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All tax rates	8,214,230	193,863,734	108,717,603	80,551,103	18,855,144	14,295,404	17,103,047	8.8	15.7	8,214,230	108,717,603	18,858,560
15 percent (Form 8814)	1,511	*717	.756	756	*113	113	(2).	(e).	(c).	14,992	7,584	1,137
15 percent	7,166,637	135,218,649	64,112,105	64,107,171	9,613,367	9,616,076	7,952,404	5.9	12.4	8,195,139	89,665,443	13,449,816
28 percent	962,393	43,559,660	32,079,300	8,162,393	5,873,039	2,285,470	5,824,096	13.4	182	1,028,502	10,763,793	3,013,862
33 percent ¹	66,109	7,326,560	5,747,083	1,502,517	1,470,696	1 895,831	1,461,454	19 9	25.4	17 580	1,502,517	1 897 914
Form 8615		1 100.7.	-	-	1		-	1	; ;			1
						Returns of single persons	e persons					
			Class	Classified by the highest marginal rate at which tax was computed	narginal rate at which	h tax was computed				Classified by e	Classified by each rate at which tax was computed	was computed
			Modified taxable income	ble income	Tax generated	nerated	lnco.	Income tax after credits	S			
ax fate classes	Number of	Adjusted						As a perc	As a percentage of	Number of	Income taxed	Income tax
	returns	gross income	At all rates	At marginal rate	At all rates	At marginal rate	Total	Adjusted gross income	Modified taxable income	returns	al rate	at rate
	(49)	(20)	(51)	(52)	(53)	(54)	(55)	(99)	(57)	(28)	(65)	(09)
All tax rates	39,703,659	759,670,687	529,452,303	340,668,319	101,285,669	69,768,834	101,562,108	13.4	19.2	39,703,659	529,452,303	101,299,284
15 percent (Form 8814)	:	:	:	•	:	:	:	:	:	1,360	*118	*18
15 percent	*30,329,500	**354,623,962	**203,056,283	203,056,283	**30,458,443	**30,458,443	30,443,877	98	150	39,511,908	367,125,897	55,068,885
28 percent	7,896,997		211,868,060	65,378,772	40,279,709	18,306,056	40,784,213	15.1	19.2	8,834,919	90,093,023	25,226,046
33 percent1	937,922	70,078,690	57,738,279	15,625,571	14,686,187	5,156,438	14,599,603	208	253	937,922	15,625,571	5,156,438
28 percent	187,658	63,832,768	55,586,215	55,586,214	15,564,140	15,564,140	15,404,609	24 †	27.7	187,658	55,586,214	15,564,140
Form 8615	351,582	1,404,509	1,203,466	1,021,481	311,726	797,757	359,807	23.5	5/4	290,100	1,04,120,1	767,502

Estimate should be used with caution because of the small number of sample returns on which it is based

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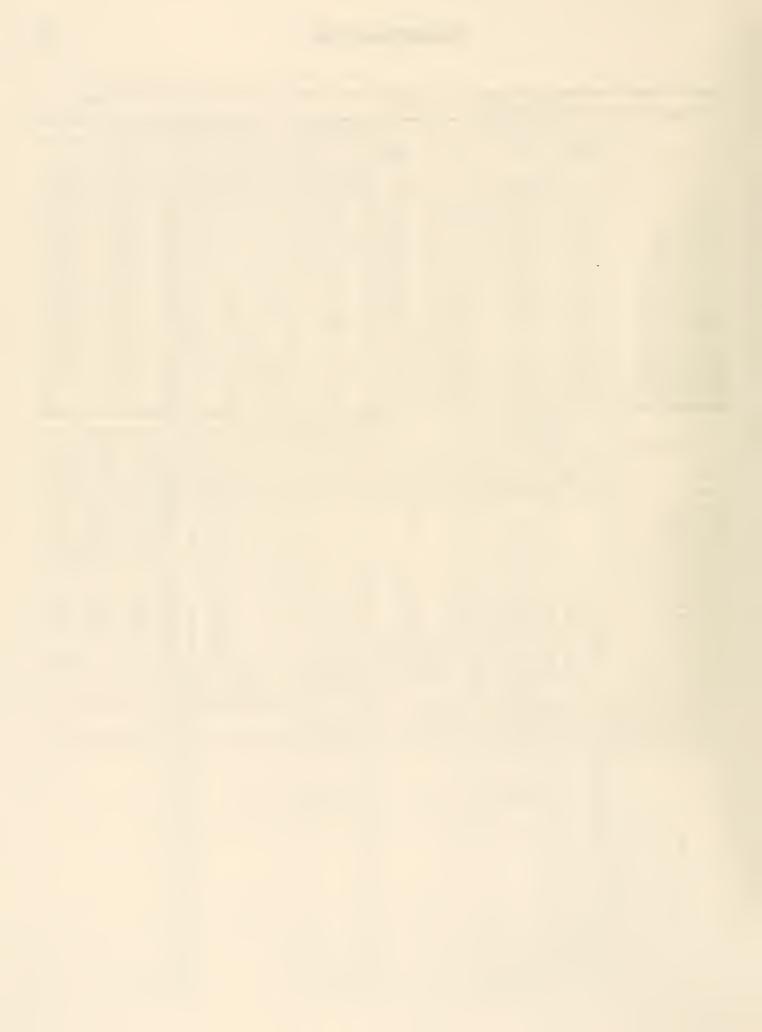
Table 3.5—Returns with Modified Taxable Income: Tax Generated by Rate and by Size of Adjusted Gross Income

Size of adjusted gross income	Number of returns	Taxable income	Modified taxeble income	Tax generated at all rates	Tax generated at specified rate							
					15 Percent (from Form 8814)			15 Percent				
	with modified texable income				Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
Total	92,211,584	2,173,345,607	2,177,433,197	436,431,173	118,127	68,653	10,301	91,472,466	1,365,027,058	204,754,059		
Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$8,300 \$8,000 under \$10,000 \$10,000 under \$12,000 \$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$18,000 \$18,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000	1,901,787 2,148,866 2,789,622 4,000,530 3,988,253 5,002,772 5,255,305 4,833,886 4,673,038 4,379,375 9,215,631 7,560,712	657,726 1,398,650 3,477,958 8,319,790 13,660,363 21,653,514 30,064,596 35,498,553 41,875,045 46,542,828 122,363,183 131,904,440	658,799 1,403,211 3,473,458 8,300,702 13,636,822 21,632,159 30,045,504 35,478,845 41,842,930 46,520,586 122,347,800 131,912,855	106,413 226,075 531,678 1,259,760 2,057,196 3,246,164 4,507,842 5,319,472 6,274,210 6,980,469 18,436,508 20,914,418	1,605 1,515 1,507 913 1,358 3,014 6,964 2,866	254 *758 *1,914 — *457 — *1,152 — *1,878 *3,227 *1,201	38 114 288 	1,900,181 2,147,351 2,788,115 4,000,530 3,988,253 5,001,859 5,255,305 4,832,527 4,673,038 4,379,375 9,215,631 7,559,204	590,036 1,242,386 3,376,808 8,163,861 13,542,126 21,587,189 30,015,547 35,477,693 41,842,930 46,484,570 121,669,950 123,271,452	88,505 186,358 506,521 1,224,579 2,031,319 3,238,078 4,502,332 5,321,654 6,276,440 6,972,685 18,250,493 18,490,718		
\$30,000 under \$40,000	12,062,779 8,566,122	278,320,160 263,107,712	278,350,440 263,170,933	45,652,790 44,319,430	*13,106 15,611	*7,732 8,836	*1,159 1,325	12,062,779 8,566,122	248,309,841 225,897,799	37,246,476 33,884,670		
\$50,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	9,906,175 3,055,245 2,086,857 611,757 115,396 57,476	424,581,970 193,047,596 212,184,703 146,390,252 66,881,786 131,414,782	424,699,354 193,148,326 212,528,061 148,944,159 67,568,223 131,770,029	81,575,413 42,800,332 54,629,213 41,780,219 18,918,235 36,895,335	31,668 12,060 16,972 7,330 1,102 535	17,433 9,006 8,177 5,606 686 338	2,616 1,350 1,227 841 103 51	9,906,175 3,054,116 1,975,757 165,358 670 118	289,014,823 90,269,179 59,181,617 5,067,640 18,132 3,479	43,352,223 13,540,377 8,877,243 760,146 2,720 522		

	Tax generated at specified rate—Continued											
Size of adjusted gross income	28 Percent			33 Percent 1			28 Percent 1			Form 8615		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income texed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total	26,299,751	389,641,132	109,099,517	3,188,030	84,898,453	28,016,490	729,455	336,776,419	94,297,397	351,582	1,021,481	283,757
Under \$2,000	-:	_	_		_	_	_	_	_	177,016	68,510	18,349
\$2,000 under \$4,000	_	_ :	_	_	_	_	_	_	_	97,226	160,068	40,411
\$4,000 under \$6,000	- :	_	-	_	_	_	_	_	_	24,421	94,736	26,109
\$6,000 under \$8,000	_	_	_			-	_	_	_	23,791	136,841	37,004
\$8,000 under \$10,000	_	_	_	_	_	_	-	_	_	12,056	194,695	127,826
\$10,000 under \$12,000	-		_	_	_	_	_	_	_	*4,521	*44,514	*10,387
\$12,000 under \$14,000		_	_		_	_	_	_		*2,443	*29,957	*8,003
\$14,000 under \$16,000	_		_	_	_	_	_	_	_	_	_	_
\$16,000 under \$18,000		_ '	_		_	_	_	_		_	_	_
\$18,000 under \$20,000	*7,387	*6,521	*1,826	_	_	_	_	_	_	*1,507	127,618	*7,734
\$20,000 under \$25,000	797,290	612,086	171,384		_	_	_	_	_	*3,014	*62,537	*18,247
\$25,000 under \$30,000	2,510,248	8,600,978	2,408,274	_ ·		_	-	_	_	1,507	*39,224	*17,681
\$30,000 under \$40,000	3,683,792	29,981,192	8,394,734	_	_	_	_		_	*1,724	*51,674	*14,491
\$40,000 under \$50,000	4,934,874	37,241,512	10,427,623	18,025	22,786	7,519	_	_	_	_	-	_
\$50,000 under \$75,000	9,208,855	130,986,955	36,676,347	616,015	4,680,144	1,544,447	_	_	_	_	_	_
\$75,000 under \$100,000	3,024,109	93,572,571	26,200,320	658,360	9,118,340	3,009,052	_	_	_	12,258	*179,231	*49,235
\$100,000 under \$200,000	1,968,566	81,526,620	22,827,453	1,734,887	56,327,497	18,588,074	111,028	15,470,698	4,331,795	*72	*13,453	*3,426
\$200,000 under \$500,000	163,889	7,085,047	1,983,813	160,099	14,707,565	4,853,496	446,371	122,078,301	34,181,924	_	_	_
\$500,000 under \$1,000,000	636	23,329	6,532	**644	**42,121	**13,900	114,701	67,473,877	18,892,686	**25	**18,424	**4,855
\$1,000,000 or more	107	4,322	1,210	••	• •	••	57,355	131,753,543	36,890,992	**	**	

[•] Estimate should be used with caution because of the small number of sample returns on which it is based
• Data combined to avoid disclosure of information for specific taxpayers

1 For 1989, the tax rate schedules contained only two basic rates 15 percent and 28 percent. However, taxable income over certain levels was subject to an additional 5 percent tax creating a temporary 33 percent marginal rate. The purpose behind this was to phase out the benefit of the 15 percent rate and the benefit of the deduction for personal exemptions for taxpayers and dependents. After these benefits were phased out, the marginal tax rate reverted to 28 percent. NOTE. Detail may not add to total's because of rounding.



Section 4

Explanation of Terms

The Explanation of Terms is designed to clarify the statistical content of this report and should not be construed as an interpretation of the Internal Revenue Code, related regulations, procedures, or policies.

The definitions and explanations in this section relate to column or stub titles used in one or more tables in this report. They provide background or limitations to such titles and are necessary to interpret the statistical tables to which they relate. For each of these titles, the line number of the tax form on which it is reported appears after the title. Definitions marked with the symbol A have been revised for 1989 to reflect changes in the law.

Further information about many of the items in this report can be found in Section 5, 1989 Forms and Instructions.

Adjusted Gross Income Less Deficit ▲ (line 31, Form 1040)

Income that had to be reported for the calculation of total income (line 23, Form 1040) and of adjusted gross income included the following:

- Compensation for services, including wages, salaries, fees, commissions, tips, fringe benefits, and similar items;
- Net income derived from a business, profession, or farm;
- Net gains from the sale of property;

- Taxable interest received;
- Rents and royalties;
- Dividends and capital gains distributions;
- · Alimony and separate maintenance payments;
- Taxable amounts of annuities, pensions, and individual retirement arrangement (IRA) distributions;
- Distributive share of partnership income;
- Income from an estate or trust;
- · Bartering income;
- Amounts received that were claimed as a deduction or credit in a prior year;
- Gambling winnings;
- Prizes and awards;
- Taxable amounts of social security payments;
- All unemployment compensation; and
- Recoveries (including state income tax refunds)

Some reported income was fully or partially excluded from total income for 1989. The following is a list of such items:

- Exclusion of the cost basis of pension, annuity, or IRA payments or distributions;
- Tax-exempt interest;
- Limited exclusion of social security benefits and railroad retirement benefits;
- Limited exclusion of qualified foreign earned income; and
- One-time exclusion of part or all of the gain from sale of principal residence by individuals who are 55 years of age or older.

From total income, the following Statutory Adjustments (lines 24 through 29 on Form 1040) were subtracted to arrive at adjusted gross income (line 31); a deficit occurred if the allowable exclusions and deductions exceeded gross income, i.e., the amount on line 30 was greater than the amount on line 23:

- Reimbursed employee business expenses that were included in reported income;
- Contributions to self-employed retirement plans (Keogh or simplified employee pension (SEP)) and to individual retirement arrangements (IRAs) by eligible persons;
- Forfeited interest penalties incurred by persons who made premature withdrawals of funds from time savings accounts;
- Alimony payments;
- Self-employed health insurance deduction;
- Forestation or reforestation expenses;
- Foreign housing exclusion;
- Repayments of supplemental unemployment compensation; and
- Certain expenses of qualified performing artists.

Adjustments

See "Statutory Adjustments."

Advance Earned Income Credit Payments (included in the total on line 53, Form 1040)

Taxpayers who believed they would be eligible for the earned income credit at the end of the year could receive the credit from their employers as an additional payment in their paychecks during the year. Those payments were then shown on the tax return (line 53 total on Form 1040) where they either increased the balance due amount or reduced the amount of the overpayment. (See also "All Other Taxes.")

Alimony

(lines 11, 29, Form 1040)

Payments received as alimony or separate maintenance were income to the person receiving them and a deduction (an adjustment to total income) for the person paying them.

All Other Taxes

(lines 48,50,51,52, Form 1040)

For the statistics in this report, this amount represents the sum of the self-employment tax, tax from the recapture of the investment credit and the low income housing credit, social security taxes on tip income, penalty tax on qualified retirement plans, and other unspecified taxes which included uncollected tax on tips, excess "golden parachute" payments, and section 72 penalty taxes. This differs slightly from the "other taxes" portion of the Form 1040 itself, which includes the taxes listed above plus the alternative minimum tax and the advance earned income credit payments received. Alternative minimum tax is tabulated in this report as part of "total income tax" and is one of the criteria for determining the taxable or nontaxable classification of a return. Advance earned income credit payments are shown as a separate item in computing total tax liability, balance due, or refund. (See also "Taxable and Nontaxable Returns" and "Total Income Tax".)

All Other Tax Payments

(lines 57-60, Form 1040)

All other tax payments included the tax paid with requests for a filing extension, excess social security or railroad retirement taxes, credit for tax on gasoline and special fuels, and the credit for tax paid on undistributed capital gains by a regulated investment company.

Alternative Minimum Tax (line 49, Form 1040)

The alternative minimum tax (AMT) was levied on benefits received in the form of deductions and exclusions which reduced an individual's regular effective tax rate. These benefits, known as "alternative minimum tax preferences and adjustments," resulted from the preferential treatment that the tax law gave to particular income and expense items.

Alternative minimum taxable income (line 8, Form 6251) was defined as taxable income with certain adjustments plus the amount of tax preference items. Alternative minimum taxable income (AMTI) was then reduced by an exemption amount determined by filing status and income. If the return was filed jointly by a married couple or a surviving spouse, the maximum amount of the exemption was \$40,000. The maximum amount for a single or head of household taxpayer was \$30,000, and for a married couple filing separately, \$20,000. The AMT exclusion was phased out if AMTI exceeded certain levels. For single returns, the phase-out began at \$112,500 and ended at \$232,500. For joint returns the range was \$150,000 to \$310,000, and for married couples filing separately, the range was \$75,000 to \$155,000.

If there was an amount remaining after subtracting the exemption, it was multiplied by the alternative minimum tax rate of 21 percent and then reduced by the recalculated alternative minimum tax foreign tax credit. This amount was then reduced by the regular income tax before credits (line 38, Form 1040 minus the regular foreign tax credit, line 43, Form 1040) to arrive at the alternative minimum tax.

Business or Profession Net Income or Loss (line 12, Form 1040)

This source of income was reported by individuals who were sole proprietors of a non-farm business, including self-employed members of a profession.

If two or more sole proprietorships were operated by the same taxpayer, the single amount of net income or loss included in adjusted gross income represented the combined net income and loss from all sole proprietorships. The proprietor was required to exclude investment income from business profits and include it, instead, with the various types of investment income for which separate provisions were made on the individual income tax return.

Business costs and expenses were deductible from gross receipts or gross sales in arriving at net profit or loss. Compensation of the proprietor was taxable income and, therefore, not allowed as a business deduction in computing net income. The deduction of net operating losses from previous years was not considered a business expense, but was offset against "other income" on the proprietor's income tax return.

Information on sole proprietorships, business receipts, and expenditures can be found in the annual summer issue of the *Statistics of Income Bulletin*.

Capital Assets

See "Sales of Capital Assets Net Gain or Loss."

Capital Gain Distributions Reported on Form 1040 (line 14, Form 1040)

These distributions included long-term capital gains either credited or distributed to individual taxpayers by regulated investment companies, mutual funds, and real estate investment trusts. Usually, taxpayers reported capital gains distributions on Schedule D (Capital Gains and Losses), but they could enter the distributions directly on line 14 of Form 1040 if they had no other gains or losses to report on Schedule D.

Capital Gains and Losses

See "Sales of Capital Assets Net Gain or Loss."

Casualty and Theft Loss, Nonbusiness (line 18, Schedule A)

Nonbusiness casualty and theft losses were deductible, as an itemized deduction, from adjusted gross income to the extent that nonreimbursable net loss for each such casualty or theft exceeded \$100, and the combined amount for all net losses during the year exceeded 10 percent of adjusted gross income. Beginning with 1987, a deduction for a casualty or theft loss covered by insurance could be taken only if an insurance claim for reimbursement was filed promptly.

Child Care Credit ▲ (line 41, Form 1040)

This credit could be claimed by taxpayers who, while employed, incurred expenses for the care of dependent children under age 13 for 1989 (under age 15 for 1988), or disabled dependents of any age. Qualifying expenses included those for services performed within the home by non-dependent baby-sitters, maids, or cooks. Expenditures paid for the care of children under the age of 13 or any other qualified individuals for out-of-home non-institutional care qualified for the child care credit.

The maximum amount of employment-related expenses to which the credit could be applied was the lesser of earned income or \$2,400 if one qualifying child or dependent was involved, and the lesser of earned income or \$4,800 if more than one dependent was involved. For returns of married couples filing jointly, earned income refers to the earnings of the spouse with the lesser earned income. Exceptions were allowed if the spouse was disabled or a full-time student.

The credit was equal to 30 percent of expenses related to employment for taxpayers with adjusted gross income of \$10,000 or less. The credit was reduced by one percentage point for each \$2,000 increment of adjusted gross income in excess of \$10,000 up to \$28,000. The credit remained at 20 percent of expenses for individuals with adjusted gross income of \$28,000 or more.

The amount of the credit which could be claimed was limited to income tax before credits, and any excess was not refundable.

Contributions Deduction

(line 17, Schedule A)

Taxpayers could deduct contributions to organizations that were religious, charitable, educational, scientific, or literary in purpose. Contributions could be in cash, property, or out-of-pocket expenses that a taxpayer paid to do volunteer work for a qualified organization. Contributions were allowed as an itemized deduction on Schedule A.

Credit for Federal Tax on Gasoline and Special Fuels

(line 61, Form 1040)

This credit (claimed on Form 4136) was allowed for Federal excise taxes paid on gasoline and special fuels, such as gasohol and diesel fuel, if they were used for certain nontaxable or reduced-tax-rate purposes (such as farm or off-road use). The credit could reduce unpaid total tax liability or could be refunded. A one-time credit (or refund) was allowed to the original purchaser of a new, qualified diesel-powered highway vehicle after January 1, 1985.

Credit for the Elderly and Disabled (line 42, Form 1040)

A credit (claimed on Schedule R) for the elderly and permanently and totally disabled was available to taxpayers age 65 or older (within certain income limitations), and to those taxpayers under age 65, who had retired with a permanent and total disability, and who had received taxable income from a public or private employer because of that disability. An individual was considered permanently and totally disabled when he or she could not engage in any substantial gainful activity because of a physical or mental condition which had lasted, or was expected to last, at least 12 months, or was determined to be terminal.

The maximum credit available was \$1,125 and was limited to total income tax with any excess not refundable, and was reduced if the taxpayer's income exceeded certain levels. Generally, if a taxpayer's income was high enough to require the reporting of social security benefits as taxable income, the taxpayer could not take the credit.

Credit from Regulated Investment Companies (line 62, Form 1040)

Taxpayers were required to include in total payments any amounts which were allocated to them as undistributed capital gains of regulated investment companies. If investment companies paid tax on the capital gain, taxpayers were entitled to claim a refundable credit for their proportionate share of the tax paid.

Credit to 1990 Estimated Tax (line 66, Form 1040)

This credit was the part of the overpayment of 1989 tax which taxpayers specifically requested to be credited to their estimated tax for 1990. (See also "Overpayment" and "Estimated Tax Payments.")

Dividends

(line 9, Form 1040)

Dividend income consisted of distributions of money, stock, or other property received by taxpayers from domestic and foreign corporations, either directly or passed through estates, trusts, or partnerships. Dividends also included distributions from money market mutual funds.

Dividends did not include nontaxable distributions of stock or stock rights, returns of capital, capital gains, or liquidation distributions. Taxpayers were also instructed to exclude so-called dividends on deposits or withdrawable accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions, which were to be treated as interest income.

Earned Income Credit A (line 58, Form 1040)

The maximum credit for 1989 was \$910, and the amount not used to offset income tax liability could be refunded. The credit was available to workers who had a child living with them for more than half the year and whose earned income and adjusted gross income were each less than \$19,340. The credit was based on earned income, consisting of wages, salaries, and other employee compensation, plus net earnings from self-employment. Taxpayers could not take the credit if their filing status was single or married filing separately, or they claimed the foreign income exclusion.

For this report, the earned income credit was divided into three parts: the amount used to offset income tax before credits (limited to the amount needed to reduce income tax after credits to zero); the amount used to offset all other taxes (limited to the amount needed to reduce total tax liability to zero); and the refundable portion. (See also "Advance Earned Income Credit Payments.")

Employee Business Expenses A (line 20, Schedule A)

For 1989, an accounting change was made for employee business expenses. Since most taxpayers could only claim employee business expenses as an itemized deduction on Schedule A, the adjustment line on Form 1040 was dropped. The Schedule A amount was limited, along with other miscellaneous itemized deductions on Schedule A, to the amount that exceeded 2 percent of adjusted gross income. Employee business expenses included the cost of transportation, meals, lodging, and entertainment while away from home in the performance of services as an employee. Only 80 percent of business-related meal and entertainment expenses were eligible for deduction.

If employees accounted for deductible expenses to their employers, they were not required to report the reimbursement in income unless the amount of reimbursement exceeded expenses.

Estate or Trust Net Income or Loss (line 37, Schedule E, Part III)

This was the beneficiary's share of fiduciary income (with the exception of the items described below, which were reported separately) from any estate or trust. Income from estates or trusts included amounts required to be distributed, amounts credited to beneficiaries' accounts from current-year fiduciary income (whether or not actually received), and any other amounts which were properly paid, credited, or required to be distributed for that year.

Taxpayers excluded from estate or trust income their share of dividends and gains or losses from sales of capital assets and other property. Such income (which made up the largest portion of income from estates or trusts) was included on the tax return on the separate lines provided for these income types and was not separately identified for the statistics. A loss from an estate or trust was allocated to the beneficiary only upon settlement or termination of an estate or trust and was limited by the "passive loss" rules.

For the tables, if a return showed net income from one estate or trust, and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labeled "net income" and "net loss" represent the sum of all income and losses reported from all estates or trusts, i.e., the net amount computed on a return-by-return basis.

Estimated Tax Payments (line 57, Form 1040)

This figure represented the total of the tax payments made for 1989 using Form 1040ES and any overpayment from the taxpayer's 1988 return that was applied to 1989 estimated tax. Generally, individuals were required to make estimated tax

payments if they expected to owe, after subtracting withholding and credits, at least \$500 in tax for 1989, and they expected withholding and credits to be less than the smaller of: (a) 90% of the tax shown on Form 1040 for 1989, or (b) 100% of the tax shown on Form 1040 for 1988.

Excess Social Security Taxes Withheld (line 60, Form 1040)

If a taxpayer earned more than \$48,000 (\$45,000 for 1988) in total wages from two or more employers in 1989, too much social security (FICA) or Railroad Retirement Act (RRTA) tax may have been withheld from his or her wages. Filers claim credit for such overpayment on their tax returns. The excess social security tax withheld could be taken as a credit toward payment of the taxpayer's income tax. In the case of a joint return, the credit was computed separately for each taxpayer.

Exemptions A

(lines 6, 36, Form 1040)

In the computation of taxable income, a \$2,000 (\$1,950 for 1988) deduction was allowed for each exemption claimed. In general, an exemption was allowed for each taxpayer and dependent shown on a return. If an individual who could be claimed as a dependent by another taxpayer filed a return, that individual could not claim his or her own exemption.

In general an individual had to meet five requirements to qualify as a dependent for 1989:

- 1) The individual received more than half of his or her support for 1989 from the taxpayer;
- 2) The individual was related to the taxpayer (such as a son, daughter, or parent) or was a member of the same household for the entire year;
- 3) The individual did not file a joint return with his or her spouse;

- 4) The individual met certain citizenship requirements;
- 5) The individual's gross income was less than \$2,000. An exception to the income limitation was granted to children under age 19, or full-time students under age 24.

Farm Net Income or Loss (line 19, Form 1040)

This source of income was reported by individuals who were sole proprietors of a farm. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in adjusted gross income represented the combined profit and loss from all farming activities. Farm business costs and expenses were deductible from farm gross receipts in arriving at farm net profit or loss.

Gains from certain sales of livestock and crops that qualified for capital gains treatment were excluded from farm net profit or loss and included in capital gains. Farm rental income was included in rent net income or loss (See also "Farm Rental Income or Loss".)

Farm Rental Income or Loss (line 28, Schedule E)

Taxpayers were required to report farm rental income and expenses separately from other farm profit or loss if they:

- received income that was based on crops or livestock produced by the tenant, and
- did not manage or operate the farm to any great extent.

Filing Status

See "Marital Filing Status."

Foreign Earned Income Exclusion (line 22, Form 1040)

Qualified taxpayers could exclude from total income a certain amount of their foreign earned income and employer-provided foreign housing expenses if their home, for tax purposes, was in a foreign country.

Qualified individuals were limited to the lesser of a \$70,000 exclusion or their total foreign earned income. Also, they could elect to exclude a portion of employer-provided foreign housing expenses. If the taxpayer elected to take both the foreign earned income and foreign housing exclusions, the total amount of both exclusions was limited to the taxpayer's total foreign earned income.

In this report, the foreign earned income exclusion includes the foreign housing exclusion.

Foreign Tax Credit (line 43, Form 1040)

Individuals who paid income or excess profit taxes to a foreign country or U.S. possession could claim either this credit against Federal income tax liability, or an itemized deduction for the amount of the foreign tax payment. Depending on the taxpayer's income and taxes, the foreign tax credit could be less than the amount of foreign tax paid. Qualifying foreign taxes paid in excess of the allowable amount for Tax Year 1989 could be carried back 2 years and then forward 5 years.

Forfeited Interest Penalty Adjustment (line 28, Form 1040)

Taxpayers who paid penalties for the premature withdrawal of funds from time savings accounts or deposits could deduct those penalties as an adjustment to total income.

General Business Credit (line 44, Form 1040)

The general business credit consisted of the investment credit, the jobs credit, the alcohol fuel

credit, the low-income housing credit, and the research credit. Taxpayers claiming more than one of the business credits were required to summarize them on Form 3800, General Business Credit. The general business credit was limited to 100 percent of the first \$25,000 (\$12,500 for a married couple filing separately) of tax liability and 75 percent of the excess over \$25,000. If the current year general business credit exceeded the tax liability limitation, the excess amount could be carried back to the 3 preceding tax years, then forward 15 years.

Home Mortgage Interest Deduction

See "Interest Paid Deduction."

Income Subject to Tax

See "Modified Taxable Income."

Income Tax After Credits

(line 47 less line 58 (earned income credit), Form 1040)

To arrive at income tax after credits, taxpayers deducted total credits (line 46, Form 1040) from income tax before credits (line 40, Form 1040). For the statistics, tax was further reduced by the portion of the earned income credit which did not result in a negative tax. This portion of the earned income credit was included in the total credits as "earned income credit used to offset income tax before credits." Any tax remaining was tabulated as "income tax after credits."

Income Tax Before Credits (line 40, Form 1040)

This amount consisted of the tax liability on taxable income, computed by using the tax tables, tax rate schedules, Form 8615, or Form(s) 8814, plus any additional taxes (line 39). (See also "Tax Generated.")

Income Tax Withheld (line 56, Form 1040)

Income tax withheld included amounts deducted from salaries, wages, and tips, as reported on Form W-2, and from pensions, annuities, and certain gambling winnings as reported on Forms W-2P and W-2G. Amounts withheld from total distributions of profit-sharing, retirement plans, and individual retirement arrangements were reported on Form 1099-R.

In some cases, a backup withholding rate of 20 percent was required for interest, dividend, and royalty payments, which, generally, were not subject to withholding.

Individual Retirement Arrangement Deductible Payments

(lines 24 and 25, Form 1040)

An individual retirement arrangement (IRA) is a savings program that allows a taxpayer to set aside money for retirement. Beginning in 1987, the deduction for IRA contributions was reduced or eliminated for taxpayers who were covered by an employer retirement plan and whose adjusted gross income exceeded certain levels. (Nondeductible contributions were still allowed for such taxpayers.) Deductible contributions could be deducted from the employee's total income in arriving at adjusted gross income.

Contributions to an IRA (whether or not they were deductible) were limited to the lesser of:

- (1) an individual's taxable compensation for the year; or
- (2) \$2,000 (\$2,250 if a nonworking spousal IRA was included).

Unless they were disabled, taxpayers could not start withdrawing funds from the account until they reached age 59-1/2. After age 70-1/2 taxpayers were required to begin withdrawals. Penalty taxes were assessed if the taxpayer failed to comply with these limitations.

Individuals could also set up an IRA to include a nonworking spouse who met certain qualifying conditions. The total IRA deduction, including both the taxpayer and nonworking spouse, could not exceed \$2,250. A spousal IRA deduction is tabulated in the statistics as "secondary IRA payments."

To be deductible, payments to an IRA for a particular taxable year must be made not later than the due date of the individual's return for that year.

Individual Retirement Arrangement Taxable Distributions (line 16b, Form 1040)

Any money or property received from a tax-payer's IRA account was considered a distribution and, generally, had to be included in the tax-payer's total income in the year received. An exception to this rule was tax-free rollover distributions from one retirement account to another, or to the extent to which the payout represented previous non-deductible IRA contributions.

Interest Paid Deduction ▲ (line 13, Schedule A)

Interest expenses, except for business or investment, were divided into two categories: personal interest and deductible home mortgage interest. Personal interest included items such as credit card interest, revolving charge account interest, and interest on bank loans. Only 20 percent of personal interest was deductible for 1989, whereas 40 percent was deductible for 1988.

The rules for deducting home mortgage interest for 1989 were: (1) if a taxpayer took out a mortgage before October 14, 1987, secured by the taxpayer's main or second home, all the interest was deductible, (2) if the taxpayer's mortgage was after October 13, 1987, and the funds were used to buy, build, or improve that home, all interest could be deducted if the total of all mortgages on the property was \$1 million or less, and (3) taxpayers could deduct all of the interest on an additional \$100,000 of mortgages on their main or second home other than to buy, build, or improve that home.

Generally, investment interest (interest paid on money borrowed that is allocable to property held for investment) was fully deductible up to the amount of net investment income. Interest relating to business, royalty, and rental income was deducted directly from these items and was not reflected in the interest paid statistics.

Interest Received

See "Taxable Interest Received."

Interest, Tax-Exempt

See "Tax-Exempt Interest."

Itemized Deductions

See "Total Itemized Deductions" and specific types.

Marginal Tax Rates

Different portions of taxable income are taxed at different rates. The tax rate applied to the last dollar of income is called the "marginal tax rate" for that return (See also "Tax Generated".)

Marital Filing Status (lines 1-5, Form 1040)

The five marital filing status classifications were:

- (1) returns of single persons (not heads of households or surviving spouses);
- (2) joint returns of husbands and wives;
- (3) separate returns of husbands and wives;
- (4) returns of heads of households; and
- (5) returns of surviving spouses.

Marital status was usually determined as of the last day of the taxable year. If one spouse died during the tax year, the other was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, the taxpayer was considered to be unmarried for the entire year.

Medical and Dental Expense Deduction (lines 1-4, Schedule A)

Qualified medical expenses included payments made for the diagnosis, treatment, or prevention of disease or for medical or dental insurance. However, taxpayers who took the self-employed health insurance adjustment had to reduce their total premiums by the amount of the adjustment (see "Self-Employed Health Insurance"). In general, medical and dental expenses could be claimed as an itemized deduction to the extent that they exceeded 7.5 percent of adjusted gross income. Amounts paid for medicine and drugs were deductible only if they were not available except by prescription or were for insulin. Taxpayers could also deduct a maximum of \$50 per day for certain lodging expenses incurred while travelling to obtain medical care.

Minimum Tax Credit (line 45, Form 1040)

A minimum tax credit could be taken for 1989 by certain taxpayers who paid alternative minimum tax for 1988. The credit was that part of the 1988 alternative minimum tax based on adjustments or preference items that deferred tax rather than caused permanent avoidance of tax. If all of the minimum tax credit could not be used for 1989, the excess could be carried forward to later years.

Miscellaneous Itemized Deductions ▲ (lines 20-25, Schedule A)

For 1989, the base rate for the first telephone line into a taxpayer's residence became a non-deductible expense, even if it was used for business- or investment-related purposes. Other

miscellaneous itemized deductions were divided into two tiers. The first tier included those items that were limited to the amount that exceeded 2 percent of adjusted gross income, while the expenses included in the second tier were fully deductible.

Limited Miscellaneous Deductions:

Unreimbursed employee business expenses, tax preparation fees, and those expenses of producing income (including qualifying educational expenses), were limited to the amount that exceeded 2 percent of adjusted gross income.

Other Miscellaneous Deductions:

Other, fully deductible expenses included such items as gambling losses (limited to gains), impairment-related work expenses for handicapped people, and amortizable bond premiums.

Modified Taxable Income A

"Modified taxable income" is the term used to describe "income subject to tax," the actual base on which tax is computed for the statistics in Tables 3.4 and 3.5. For taxpayers filing current year returns, modified taxable income is identical to "taxable income" except for those upper income taxpayers paying both average and marginal tax rates of 28 percent. For these taxpayers the deduction for personal exemptions was phased out and their "income subject to tax" became taxable income plus some or all of the exemption amount.

For prior year returns included in the 1988 statistics, a modified taxable income was computed. This was calculated by using the tax rate schedule to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported.

Moving Expense Deduction (line 19, Schedule A)

An employee who had to move to a new residence as a result of changing jobs could claim certain expenses for moving and house hunting as an itemized deduction. For employees to qualify for this deduction, the new job location had to be

at least 35 miles farther from the former residence than the old job was. Deductible expenses included those incurred while moving household and personal goods, as well as in travel, meals, and lodging of the taxpayer and household members en route to the new residence. (Additional deductible expenses included pre-move house search trips, and the cost of selling a residence or breaking a lease.)

Nondeductible Passive Losses (calculated on Form 8582)

See "Changes in Law section," Section 1.

Nontaxable Returns

See "Taxable and Nontaxable Returns."

Other Adjustments ▲ (included in line 30, Form 1040)

See "Statutory Adjustments."

Other Income (line 22, Form 1040)

For 1989, jury duty pay had to be included in other income. If individuals were required to give the jury duty pay to their employer because they continued to receive their wages while on jury duty, they could deduct the amount turned over to the employer as an adjustment to income. Also included in other income were items such as prizes, awards, sweepstakes winnings, gambling winnings, recoveries of bad debts, insurance received as reimbursement for medical expenses taken as a deduction in a previous year, and any other income subject to tax for which no specific line was provided on the return form. Any "net operating loss" in an earlier year that was carried forward and deducted for 1989 was entered as a negative amount on this line by the taxpayer but edited into a separate field during service center processing.

Other Tax Credits

(included in line 46, Form 1040)

"Other tax credits" is a residual category in the statistics and does not relate to a line item on a tax form. It included the "credit for fuel from a nonconventional source" and other miscellaneous credits that did not belong in any other category and were used to offset income tax before credits.

Overpayment

(line 64, Form 1040)

An overpayment of tax occurred when the "total payments" exceeded "total tax". Total payments included the amount of any "refundable portion of the earned income credit." Overpayment could be refunded or credited toward the estimated tax for the following year. (See also "Credit to 1990 Estimated Tax" and "Refund.")

Overpayment of Windfall Profit Tax (included in line 63)

A "windfall profit" excise tax was imposed on producers of crude oil, but the tax was withheld and reported by the first purchaser of such oil. If too much tax was withheld in the course of the year, the producer could claim a refund on his or her income tax return. The excess payment was entered in the margin of the tax payments section of the Form 1040.

Parent's Election to Report Child's Interest and Dividends

Beginning with 1989, a parent could report on his or her return, income received by his or her child. If the election was made, the child was not required to file a return. A parent could make this election only if his or her child:

- Was under age 14 on January 1, 1990;
- Had income only from interest and dividends;
- Had gross income for 1989 that was more than \$500 but less than \$5,000;

- Did not have any overpayment of tax shown on his or her 1988 return applied to the 1989 return; and
- Had no Federal income tax withheld from his or her income (backup withholding).

If the parents were not filing a joint return, special rules applied to determine which parent could make the election.

Partnership and S Corporation Net Income or Loss

(lines 31, 32, Schedule E)

Since partnerships and S corporations (formerly Subchapter S corporations) are not taxable entities, tax on their net profit or loss was levied, in general, directly on the members of the partnership or shareholders of the S corporation. The profit or loss shown in the statistics was the taxpayer's share of the ordinary gain or loss of the enterprise and certain payments made to the taxpayer for the use of capital or as a salary. Net long-term capital gain retained its character in the hands of the partners or stockholders and was included in the statistics for net gain or loss from sales of capital assets.

If a return showed net income from one partner-ship or S corporation and a net loss from another, the two were added together and the return was tabulated by the net amount of income or loss in the appropriate column. Beginning in 1987, net income and net loss were reported separately for passive and non-passive partnership and S corporation activities. Passive losses were limited under new rules to the amount that could offset passive income.

Payment with Request for Extension of Filing Time

(line 59, Form 1040)

This payment was made when the taxpayer filed Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return or Form 2688, Application for Additional Extension of Time to File. The extension granted the taxpayer an additional period of time to file a

tax return, but it did not extend the time for payment of expected tax. Full payment of any tax due had to be made with the application for extension.

Payments to a Keogh Plan

(line 27, Form 1040)

Self-employed individuals were allowed to contribute to a Keogh retirement plan or a "simplified employment pension" (SEP) plan for themselves and to deduct all or a part of such contributions in computing adjusted gross income. The amount which could be deducted was based on net earnings from self-employment.

Penalty Tax on Qualified Retirement Plans (line 52, Form 1040)

If taxpayers withdrew any funds from an Individual Retirement Arrangement or qualified retirement plan before they were either age 59-1/2 or disabled, they were subject to a penalty tax equal to 10 percent of the premature distribution. Any taxpayer who failed to withdraw the minimum required distribution after reaching age 70-1/2 had to pay a 50 percent excise tax on the excess accumulation. Contributions to the retirement arrangement in excess of the legal limitation for the year (the lesser of \$2,000 or the taxpayer's compensation for the year) were subject to an excise tax equal to 6 percent of the excess contribution.

Pensions and Annuities (lines 17a, 17b, Form 1040)

Generally, pensions are periodic income received after retirement for past services with an employer, while annuities are income payable at stated intervals after payment of a specific premium. A taxpayer could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the taxpayer's employment. Those pensions or annuities obtained in connection with employ-

ment could be purchased entirely by the taxpayer or could be financed in part (a contributory plan) or in whole (a non-contributory plan) by contributions of the employer.

Since a non-contributory pension was paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on lines 17a and b. For the taxpayer who participated in a contributory retirement plan while employed, the amount received was only partially taxable. In general, the amount excludable from gross income, the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution and earnings on the entire investment. The nontaxable portion had to be amortized over the expected lifetime of the taxpayer.

The entire amount of pensions and annuities received for the year was reported on line 17a of the Form 1040. The taxable portion was computed on a separate worksheet and entered on line 17b, "Taxable amount."

Predetermined Estimated Tax Penalty (included in line 67, Form 1040)

If a return showed taxes of \$500 or more owed on line 67 (tax due at time of filing) and this amount was more that 10 percent of the total tax, taxpayers could owe a penalty, unless tax payments in the current year equalled or exceeded prior year tax liability (provided prior year liability was greater than zero). Also, taxpayers could owe a penalty if they underpaid their 1989 estimated tax liability for any payment period. Form 2210 was used to determine the amount of a penalty, if any.

For this report, the predetermined estimated tax penalty includes only the amount calculated by the taxpayer when the return was initially filed.

Refund

(line 65, Form 1040)

A refund of tax included all overpayment of income taxes not applied by the taxpayer as a

credit to the next year's estimated tax. (See also "Overpayment.")

Regular Tax Computation

Typically, the taxpayer, in determining the amount of "tax generated," first computed taxable income. Depending on marital status and size of taxable income, the taxpayer then used the tax tables or applied the rates from one of four tax rate schedules to determine tax. Returns of taxpayers who had taxes computed by the Internal Revenue Service were classified under the regular tax computation method.

Rent and Royalty Net Income or Loss (line 27, Schedule E)

This amount is the combination of rent net income, rent net loss, royalty net income, and royalty net loss.

Rent Net Income or Loss A (line 23, columns A,B,C, Schedule E)

Rent net income or loss was determined by deducting from gross rent, the amounts for depreciation, repairs, improvements, interest, taxes, commissions, advertising, utilities, insurance, janitorial services, and any other allowable expenses related to the rented property. Beginning with 1987, new "passive loss" rules limited the losses that could be claimed for rental activities and for 1988 and 1989 losses were further limited. In the statistics, total rental net loss includes passive losses that were not deductible in figuring AGI. (Passive losses are discussed under Changes in Law, Section 1.)

Royalty Net Income or Loss (line 23, columns A,B,C, Schedule E)

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; revenue from patents; and revenue from literary, musical, or artistic works. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Code section 1231. As a result of the separate computation, those royalties are reflected in the statistics for "sales of capital assets" and "sales of property other than capital assets." (See also "Total Rent and Royalty Income or Loss in AGI.")

S Corporations

See "Partnership and S Corporation Net Income or Loss."

Salaries and Wages (line 7, Form 1040)

Salaries and wages as reported on the tax return were amounts of compensation primarily for personal services. The following items were included:

- salaries;
- wages;
- commissions;
- bonuses;
- tips:
- fees;
- excess reimbursement over employee business expenses;
- moving expense allowances;
- the difference between the fair market value of certain property and the discount price for which it was purchased by a taxpayer from his or her employer;
- severance pay;
- sick pay;
- the value of exercising a stock appreciation right;
- · vacation allowances;
- most disability payments;
- · strike and lockout benefits; and
- the value of certain non-monetary payments for services (e.g., merchandise, accommodations, certain meals or lodging, certain stock purchase plans, or property).

Identifiable amounts for any of these categories which may have been reported by taxpayers as "other income" were treated as salaries and wages for the statistics.

Sales of Capital Assets Net Gain or Loss ▲ (line 13, Form 1040)

In general, capital assets for tax purposes included all property held for personal use or investment. Examples of such assets were personal residences, furniture, automobiles, and stocks and bonds. Most assets used for business activities were specifically excluded from treatment as capital assets. (See also "Sales of Property Other Than Capital Assets, Net Gain or Loss".)

The following concepts were used in the computation of net capital gain or loss for this report:

Net capital gain: If the combination of net short-term gain or loss and net long-term gain or loss resulted in a positive amount, the taxpayer had a net capital gain. The full amount of this gain, whether short-term or long-term was included in adjusted gross income. The holding period was one year or less for short-term assets, and longer than one year for long-term assets.

Net capital loss: If the combination of net short-term gain or loss and net long-term gain or loss resulted in a negative amount, the taxpayer showed a net capital loss. The amount of net capital loss to be included in adjusted gross income was limited to the smaller of the actual net capital loss or \$3,000 (\$1,500 for married persons filing separately). Any excess capital losses over the \$3,000 limit could be carried over to subsequent tax years ("capital loss carryover" in the statistics).

Net capital gain or loss also included capital gain distributions which were not reported on Schedule D (Capital Gains and Losses and Reconciliation of Forms 1099-B). These capital gain distributions were entered directly on line 14 of Form 1040 if the taxpayer did not have any other gains or losses to report on Schedule D. These distributions were, by definition, long-term capital gains. (See also "Capital Gain Distributions Reported on Form 1040.")

Sales of Property Other Than Capital Assets, Net Gain or Loss (line 15, Form 1040)

Property other than capital assets generally included property of a business nature, in contrast to personal and investment property which were capital assets. Some types of property specifically included in this group were:

- (1) certain depreciable, depletable, and real business property;
- (2) accounts and notes receivable in the ordinary course of business generated from the sale of goods and services ordinarily held for sale by the business or includable in the inventory of the business;
- (3) certain copyrights, literary, musical, or artistic compositions, or similar properties; and
- (4) amounts resulting from certain "involuntary conversions," including net losses from casualty and theft.

Taxpayers reported all gains and losses not receiving capital gains treatment on Form 4797, Gains and Losses From Sales or Exchanges of Assets Used in a Trade or Business and Involuntary Conversions.

Self-Employed Health Insurance (line 26, Form 1040)

Self-employed individuals could deduct, as an adjustment, up to 25 percent of the amount paid for medical insurance for themselves and their families. If the taxpayer had other employees working for his or her business, they must have been offered nondiscriminatory health insurance coverage if the taxpayer was to qualify for the deduction.

The 25 percent adjustment could not exceed the net earnings from the business in which the insurance plan was established. The balance of the health insurance cost was included with other medical care expenses as an itemized deduction subject to the 7.5 percent deduction threshold based on AGI. However, self-employed persons

were not allowed this deduction if they or their spouses were employees and eligible to participate in an employer-subsidized health plan.

Self-Employment Tax ▲ (line 48, Form 1040)

This tax, levied under the social security system, was reported by most individuals who had self-employment earnings of at least \$400 derived from a sole proprietorship or from their share of partnership profits. Some types of income (such as dividends, interest, and capital gains and losses) and certain deductions (such as net operating losses, and casualty and theft losses) were not allowed in computing self-employment earnings.

The maximum net earnings subject to self-employment tax for 1989 increased to \$48,000 from \$45,000 for 1988. The net self-employment tax rate for 1989 remained at 13.02 percent.

Size of Adjusted Gross Income (line 31, Form 1040)

The amount of adjusted gross income reported by the taxpayer on the return was the basis for classifying data by size of adjusted gross income. Returns without positive adjusted gross income, such as deficit returns or returns on which income and loss were equal, were classified as having "no adjusted gross income" and appear as a separate class in most basic tables. The absence of a class labeled "no adjusted gross income" indicates that any deficit or break-even returns in a table were included in the lowest income size class.

Social Security Benefits (lines 21a, 21b, Form 1040)

Social security benefits include any monthly benefit under title II of the Social Security Act or the part of a "tier 1 railroad retirement benefit" that was equivalent to a social security benefit. Social security benefits are not taxable unless the taxpayer's total income (including tax-exempt interest) plus one-half of total social security benefits exceeds certain levels. The maximum taxable amount was one half of the net social

security benefits received. Social security benefits received were reported on Form 1040, line 21a with only the taxable portion reported on line 21b. Taxpayers who had no taxable benefits were not required to show the total benefit on their income tax returns.

Social Security Taxes on Tip Income (line 51, Form 1040)

This amount consisted of social security tax on unreported tip income and uncollected employee social security tax on tips.

Cash tips amounting to \$20 or more received by the taxpayer in a month while working for any one employer were subject to withholding of income tax and social security tax (or the equivalent railroad retirement tax). If the employer was unable to withhold the social security tax, the amount of uncollected social security tax on tips was indicated on the employee's Form W-2, and the taxpayer was required to report the uncollected tax and pay it with the Form 1040. If the employee did not report the tips to the employer, the employee was required to compute the social security tax on unreported tips on Form 4137 and attach it to Form 1040.

Standard Deduction ▲ (line 34, Form 1040)

For 1989, the *basic* standard deduction was increased. Taxpayers who were age 65 or over or blind could claim an *additional* standard deduction amount of \$600 or \$750. Both the basic and additional standard deduction were determined by filing status, as shown below.

Single

- Basic deduction of \$3,100;
- Each taxpayer 65 or over or blind was allowed an additional \$750 deduction each for age and blindness.

Married filing jointly or qualifying widow(er)

- Basic deduction of \$5,200;
- Each taxpayer 65 or over or blind was allowed an additional \$600 deduction each for age and blindness.

Married, filing separately

- Basic deduction of \$2,600;
- Each taxpayer 65 or over or blind was allowed an additional \$600 deduction each for age and blindness.

Head of Household

- Basic deduction of \$4,550;
- Each taxpayer 65 or over or blind was allowed an additional \$750 deduction each for age and blindness.

In the statistics, the basic standard deduction was tabulated for all taxpayers who claimed it, including those who were 65 or over or blind. The "additional standard deduction" total included only the additional amount that was taken by those taxpayers who were 65 or over or blind.

State Income Tax Refund

(line 10, Form 1040)

This amount was the refund of State income tax that was claimed as an itemized deduction in a prior year, only to the extent that such deduction reduced taxes in the prior year.

Statutory Adjustments (lines 24-30, Form 1040)

These were the adjustments to total income which were allowed as deductions in arriving at adjusted gross income. For 1989, statutory adjustments included jury duty pay received by the taxpayer and given to the employer if the taxpayer continued to receive wages while on jury duty, payments to a self-employed Keogh retirement plan or a "simplified employee pension" (SEP), forfeited interest penalty, payments to an individual retirement arrangement (IRA), alimony paid, the self-employed health insurance deduction, and the foreign housing deduction. Each of the above items is described separately in this section. In addition, statutory adjustments included the forestation/reforestation amortization deduction and the repayment of supplemental unemployment benefits under the Trade Act of 1974. These amounts were included in the "Other Adjustments" category in the statistics.

Tax Due at Time of Filing (line 67, Form 1040)

"Tax due" was reported on returns on which total tax liability exceeded total tax payments.

Tax From Recomputing Prior-Year Investment Credit (line 50, Form 1040)

The investment tax credit provisions of the law included a recapture rule which required taxpayers to pay back some or all of any investment credit previously taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for the credit was disposed of before the end of its intended useful life, the tax for the year of disposal was increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life. Tax credits could not be applied against this additional tax.

Tax Generated ▲ (line 38, Form 1040)

This amount was the tax computed on modified taxable income. (See also "Modified Taxable Income.") For 1989, there were two basic tax rates, 15 and 28 percent. However, taxable income over certain levels (from \$44,900 to \$93,130 if single, \$37,425 to \$117,895 if married filing separately, \$64,200 to \$128,810 if head of household, and \$74,850 to \$155,320 if married filing jointly or a qualifying widow(er)) was subject to an additional 5 percent tax. This meant that a 33 percent marginal tax rate was applied to this part of taxable income with the purpose of phasing out the benefit of the 15 percent tax rate. At income levels immediately above those shown for each filing status, the personal exemption deduction for taxpayers and dependents was phased out, also at a 5 percent rate. Above those levels, the marginal tax rate dropped back to 28 percent. The tax generated at each of these tax rates is shown in Tables 3.4 and 3.5.

If children under age 14 had investment income that exceeded \$1,000, there were two methods of reporting this income. If the child filed his or her

own return, the investment income that exceeded \$1,000 was taxed at the parents' rate on Form 8615 and tabulated separately in Tables 3.4 and 3.5. If the parents elected to report the child's investment income on their return, they attached a Form 8814. The investment income in excess of \$1,000 was included on Form 1040, line 22. The remaining investment income was taxed at the child's rate (15 percent), added to the parents' tax on Form 1040, line 38, and was also tabulated separately in Tables 3.4 and 3.5.

On most returns, except those with additional taxes from special computations, "tax generated" equaled "income tax before credits."

Tax Payments

(lines 56, 57, 59-62, Form 1040)

These payments were generally made before the return was filed and were applied against tax liability to determine any amount payable or refundable at the time of filing. They consisted of the following:

- (1) income tax withheld, including backup withholding;
- (2) estimated tax payments;
- (3) payment with request for extension of filing time;
- (4) excess social security taxes or railroad retirement tax withheld;
- (5) credit for tax on certain gasoline, fuel, and oil;
- (6) credit from regulated investment companies; and
- (7) overpayment of windfall profit tax.

Each of the above is described under a separate heading in this section.

Although the earned income credit was included with tax payments on the tax return itself, for the statistics it is treated partly as a credit against income tax liability and partly as a refundable amount (See also "Earned Income Credit.")

Tax Rates

See "Tax Generated."

Tax-Exempt Interest (line 8b, Form 1040)

Beginning with 1987, the amount of any tax-exempt interest received or accrued during the tax year had to be shown on the tax return. Tax-exempt interest includes interest on certain State and municipal bonds, as well as any tax-exempt interest dividends from a mutual fund or other regulated investment company. This is an information reporting requirement and does not convert tax-exempt interest to taxable interest.

Taxable and Nontaxable Returns

The taxable and nontaxable classification of a return for this report was determined by the presence of "total income tax" (the sum of income tax after credits and the alternative minimum tax). Some returns classified as "nontaxable" may have had a liability for other taxes, such as self-employment or Railroad Retirement Tax Act (RRTA) taxes, social security taxes on tip income, tax from recomputing prior-year investment credit, penalty taxes on individual retirement arrangements, Section 72 penalty taxes, advance earned income credit payments, golden parachute payments, or uncollected employee social security tax on tips. These taxes, however, were disregarded for purposes of this classification since three of the above taxes were considered social security (rather than income) taxes, and the remaining ones, except for advance earned income payments, were either based on prior year's income or were penalty taxes.

For this report, the earned income credit was treated as an amount which, first, was used to offset income tax before credits. Since the earned income credit was refundable, it was subtracted from income tax (for the statistics) after reduction by all other statutory credits. As a result, some returns became nontaxable strictly because of the

earned income credit if there was no alternative minimum tax and the earned income credit equaled or exceeded income tax before credits reduced by any other credits.

It should be noted that classification as taxable or nontaxable was based on each return as it was originally filed and does not reflect any changes resulting from audit or other enforcement activities.

Taxable Income (line 37, Form 1040)

Taxable income was derived by subtracting from adjusted gross income any exemption amount and either total itemized deductions or the standard deduction. On most current year returns "taxable income" was identical to "modified taxable income", with the exception of returns for taxpayers with taxable income over certain levels, whose benefits of the 15 percent tax rate bracket and personal exemption amount were phased out. For prior year returns received during the current year filing period, taxable income was imputed from the amount of tax reported. (See also "Modified Taxable Income.")

Taxable Interest Received (line 8a, Form 1040)

This amount was the taxable portion of interest received from bonds, debentures, notes, mortgages, certain insurance policy proceeds, personal loans, bank deposits, savings accounts, tax refunds, and U.S. savings bonds. Also included as interest were "dividends" on deposits or withdrawable accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions. For 1989, these amounts could, in some circumstances, include a child's income which was to be taxed at the parent's rate. Most interest on State or local government obligations remained tax-exempt, but the total tax-exempt interest had to be reported on line 8b of Form 1040. It was not included in the taxpayer's income for income tax purposes (See also "Tax-Exempt Interest.")

Taxes Paid Deduction (line 8, Schedule A)

Taxes allowed as an itemized deduction from adjusted gross income included personal property taxes, State and local income taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property. Mandatory employee contributions to a state disability fund and employee contributions to a state unemployment fund were also included. Federal taxes and State and local sales taxes were not deductible.

Taxes paid on business property were deducted separately on the schedules for business, rent, royalty, and farm income and are excluded from the "taxes paid" statistics in this report.

Total Income Tax

(line 47 — earned income credit amount + line 49 of Form 1040)

Total income tax was the sum of income tax after credits (from which the earned income credit was subtracted) and the alternative minimum tax. It did not include any of the other taxes which made up total tax liability. Total income tax was the basis for classifying returns as taxable or nontaxable.

Total Itemized Deductions

(line 34, Form 1040)

Itemized deductions from adjusted gross income could be claimed for medical and dental expenses, taxes paid, interest paid, contributions, casualty and theft losses, moving expenses, and miscellaneous deductions. The total amount of itemized deductions was tabulated only from returns showing positive adjusted gross income.

Total Rent and Royalty Income or Loss

This income concept consists of all rent and royalty income and loss which was used in computing adjusted gross income, farm rental income and suspended rental loss carryover from prior years. It excludes that portion of rental losses which was not deductible in computing adjusted gross income due to the passive loss rules which went into effect for Tax Year 1987. (Passive loss rules are discussed under Changes in Law.)

Total Tax Credits ▲ (lines 46, 58, Form 1040)

For this report, total tax credits consisted of the following:

- (1) child care credit;
- (2) credit for the elderly and disabled;
- (3) foreign tax credit;
- (4) general business credit;
- (5) minimum tax credit;
- (6) other tax credits;
- (7) mortgage interest credit and any credits on prior year returns; and
- (8) earned income credit (EIC) used to offset income tax before credits.

These amounts were deducted from income tax before credits to arrive at income tax after credits. For the statistics, the portion of the EIC which did not result in a negative amount was tabulated as "earned income credit used to offset income tax before credits." Any amount remaining of the EIC could be refunded or applied to other taxes, and

was classified separately as "earned income credit refundable portion," or "earned income credit used to offset other taxes." All other credits were limited to the amount needed to offset income tax before credits and were not refundable.

Total Tax Liability

(line 55 modified by the earned income credit, Form 1040)

Total tax liability was the sum of income tax after credits, the alternative minimum tax, self-employment tax, social security tax on tips, tax from recomputing prior-year investment credits, taxes from individual retirement arrangements, Section 72 penalty taxes, and tax on golden parachute payments. These taxes were then reduced by the earned income credit used to offset all other taxes (defined under "Earned Income Credit"). For the statistics, unlike the Form 1040, total tax liability did not include any advance earned income credit payments.

Type of Tax Computation ▲ (line 38, Form 1040)

Tabulations in Table 3.1 include two methods of computing the tax on income subject to tax. These methods were:

- (1) regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040, 1040A, or 1040EZ (see also "Regular Tax Computation"); and
- (2) Form 8615, used to compute the tax on investment income of children under 14.

Unemployment Compensation (line 20, Form 1040)

Beginning in 1987, all unemployment compensation had to be included in income.

Unreimbursed Employee Business Expenses (line 20, Schedule A)

See "Employee Business Expenses."

Section 5

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Instructions for

and Schedules A, B, C, D, E, F and SE

Commissioner From the

IRS appreciates the efforts you make to file an accurate tax return. We can improve the processing of returns and issuance of refunds if you file early and use the label we sent to you. If you have a refund coming, we can process your return even faster if you file electronically

changes to the tax law. Please take note of the information included in these instructions concerning When we went to print with this year's forms and instructions, Congress was still considering

As your new Commissioner, I assure you we are deeply committed to do everything we can to make it easier for you to comply with the tax laws. We are equally committed to simplifying tax rules and modernizing (RS') outdated equipment. This will make it easier for you to file your tax return or resolve other tax problems. We want to provide whatever assistance we can to make filing your return as easy as possible. Let us know if we can do more.

Fred T. Goldberg, Jr. Commissioner of Internal Revenue

itemized deductions in the past. Read the instructions for line 34 on page 16.

Social Security Numbers for Dependents Age 2 or Older. If you claim any person age 2 or older as a dependent, show that person's social security number on your return. If your dependent does not have a number, see the instructions for line 6c, column (3), on page 9

Increased Earned Income Credit. You may be able to take this credit for 1989 if you earned less than \$19.340 and a child you earned less than \$19.340 and a child lived with you. The limit was \$18.876 last year. Read the instructions for line \$8 on page 20 to see if you can take this credit.

employer-provided dependent care benefits from your income unless you report the new information about the care provider on Form 2441. Child and Dependent Care Expenses.
You may not claim the credit for child and dependent care expenses or exclude

You may not claim a credit for payments made for the care of a dependent child who was age 13 or older unless the child was disabled. The age limit was 15 or

Supplemental Medicare Pramium. If you were eligible for Medicare Part A benefits for more than 6 full months during the year, you may owe the new supplemental Medicare permium. The premium will help pay the cost of the new Medicare eaststrophic and prescription drug coverage. Read the instructions for line 54 on page 19 older last year.

Children Under 14 May Not Have To File. If your child was under age 14 and had noome only from interest and dividends that totaled less than \$5,000, you may be able to letch for eport your child's income on your return. If you do, your child will not have to title a return.

Employee Business Expenses. For most people, employee business expenses are deductible only as an itemzed deduction on Schedule A, line 20, if you are reimbursed for your employee expenses For more details, see Exception for Children Under Age 14 on page 5.

under an arrangement with your memojuse and hoth of the conditions listed below apply, amounts you received under the arrangement should not have been reported to you as income an your Farm Williams. The arrangement requires you to substantiate your expenses to your employer, AND

The arrangement requires you to return (and you do return) any amount in excess of your substantiated expense covered under the arrangement

if the arrangement does not meet both of the above conditions, amounts you creeved under the arrangement should have been reported to you as wages on your form W-2.

Additional Information. If you want more information about fast also changes for 1989, get Pub. S33. Highlights of 1989 Tax Changes. You may also find the publications listed at the end of this booklet helpful in completing your return. Pending Legislation. At the time these instructions were printed. Congress was considering changes that affect the capital gain and supplemental Medicare premium rules. When Congress completes its action, we will take steps to publicize the final rules.

help you better understand your taxes. It gives the basic rules that apply to most people, without the exceptions that apply to only a few. New Publication, An easy-to-read guide Pub, 2, The ABC's of Income Tax, will

Dear Taxpayer the new law.

What's New for 1989? fast Refund. If you expect a tax refund for 1989, instead of maling your return a for 188, you may want to have it filed electronically When you life the electronically When you life he electronically when you life he electronically without a weeks, or, in about 2 weeks if you have it deposited frenchly mithy your eleven with your eleven who your eleven for the savings or checking account. For a charge, many professional lar x return peparers of fer electronic filing in a definion to their return preparation. In the preparer of transmitter in your area can file your return electronically for you for more information in the index (topic of mo. 12). For a list of those in your area who can file your return electronically for you can file your return electronically for you can file your return electronically for you, call RS folitree at 1-800-424 (1040) and ask for the Electronic Filing Office

Refund Checks. Be sure to cash your refund check soon after you receive it. Checks not cashed within 12 months of the date of the check will be cancelled. deduction for each exemption—for you, your spouse, and dependents—has increased to \$2,000. Deduction for Exemptions. The

For 1989, you may not claim an exemption for your child who was a full-time student and was age 24 or older at the end of the year, unless the child's goss income was less than \$2,000. But the child may claim an exemption on his or her own return.

Should You Itemize or Take the Standard Deduction? The standard deduction has increased for most people. Because of this increase, it may be to your benefit to take the standard deduction this year even though you

Department of the Treasury What's inside?

Avoid common mistakes (page 22) A note from the Commissioner What's new for 1989 (page 2) Free tax help (page 3) Tax table (page 45)

See Page 2

Note:

How to make a gift to reduce the public debt (page 22) How to order forms and publications (page 56) Index (page 60)

This booklet does not contain any tax forms.

What To Look For in 1990

Bonds. If you cash Series EE savings bonds is sued after 1989, you may be a ble to exclude from income part or all of the interest on those bonds. But you must have pad higher education respenses during the year for you, your spouse, or your dependent (GEP bb. 550, Investiment Income and Expenses, for Investiment Income and Expenses, for Exclusion of Interest From U.S. Savings

Privacy Act and Paperwork Reduction Act Notice

details

The Privacy Act of 1974 and Paperwork Reduction Act of 1980's will that when we ask you for information, we must first tell you several things, our leginght to ask for the information, why wa are asking for it, the information, why wa are asking for it, and how it will be used. We must also tell you what could happen it we do not receive it and whether your response is voluntary, under the law mandatory under the law.

We may give the information to the Department of Ustrice and to the federal agencies, as provided by law. We may also give it to crites states, the District oil collumbia, and u. S. commonwealths or possessions to Carry out that fail alwas, and we may give it to freeign governments. However may give it to freeign governments. However may give it to freeign governments. However may give it to freeign governments.

This notice applies to tax returns and any papers flied with them. It also applies to any questions we need to ask you so we can complete, correct, or process your return.

If you do not file a return, do not provide information we ask for, or provide

Learning about the law or the form 2 hrs., 32 min. 1 hr., 59 min l hr., 7 min. 1 hr., 4 min. 26 min. 15 min. 22 min. 11 min. 1 min. 8 min. hr. 2 hrs., 52 min. 9 hrs., 41 min Recordkeeping 2 hrs., 47 min 6 hrs., 13 min 3 hrs., 7 min 1 hr., 2 min. 33 mm. 20 min 13 min. 20 min 26 min Sch D-1 (1040) Sch 5E (1040) 5ch C(1040) 5ch D (1040) Sch E (1040) 5ch F (1040) Sch R (1040) 5ch A (1040) Sch B (1040) Short Long 1040

35 min. 25 min.

35 mm.

3 hrs., 52 min.

22 min.

1 hr., 16 min.

20 min.

37 min.

13 min.

We Welcome Comments on Forms:

If you have comments concerning the accuracy of these time estimates of suggestions for making these forms more simple, we would be happy to hear timeyou. You can write to the Inhernal Revenue Service, Mashington, DC 20224, Attention. IRS Peorits Clearance Officer, T PP, or the Office of Management and Budget, Paperwork Reduction Project (1545-0074), Washington, DC 20505.

DO NOT send your return to either of these offices. See Where To File on page 5.

 Page 6 has steps for preparing your Pages 6–22 have line-by-line How To Use This Booklet

instructions Pages 4-6 contain information on who must file, when and where to file, and how to choose the correct form.

Page 23 begins instructions for many of the schedules that may be attached to Form 1040.

Pages 22–23 have general

information

are available to help you with your tax questions. If, after reading the tax form instructions and publications, you are not sure how to fill out your return, or have a question about a notice you

Telephone Help. IRS representatives

your tax questions can be answered by reading the tax form instructions or one of our many free tax publications. fax Forms and Publications. Most of Available?

Refund Information. Beginning March 1, Tele-Tax can also tell you the status of your refund.

Telephone, Our Tele-Tax service has recorded tax information covering about 140 topics.

Recorded Tax Information by

What Free Tax Help is

Tranduler Information, the lew says that you may be charged bonalities and, in certain clastes, you may be subject to critian clastes, you may be subject to disallow the exemptions; actually and sido have to disallow the exemptions; actuals into critis, cledulorins; actuals into on the tax return. This could make the tax also be charged, also be charged. Our legal right to ask for information is infernal Revenuc Code Sections 6001, 10011, and 6012(a) and their regulations. For each of the say that you must life a return or statement with us for any tax you are liable for Your response is mandatory under these sections. This is so we know who you are, and can process your return and are. figure your tax; and collect tax, interest, or penalties

It may help you if we ask you for other information. If you have questions about the rules for filing and giving information, please call or visit any internal Revenue Service office. Please keep this notice with your records You must fill in all parts of the tax form that apply to you. Code section 5109 and its regulations say that you must show your social security number on what you fill on on thave to check the boxes for the Presidential Election Campagn Fund.

The Time It Takes To Prepare Your Return

We ask for tax return information to carry out the tax laws of the United States. We need it to figure and collect the right amount of tax

We try to create forms and instructions that are accurate and can be easily understood. Often his is difficult to do because some of their has have sended by Oecause some of complex. For some lapayers with income might from wages, fulling out the forms is easy. For others who have businesses, persons, accorder, rental income or other mivestiments, it is more difficult.

The time needed to complete and file the following forms will vary depending on individual circumstances. The estimated average times are: Copying, assembling, and sending the form to IRS

Preparing the form

3 hrs., 10 min.

1 hr., 1 min.

16 min.

1 hr., 56 min.

1 hr., 8 min. 13 min.

20 min. 20 min. 35 min. 35 min. 35 min. 14 min.

35 min.

Send IRS Written Questions. You may received from us, please call us. Use the toll-free number for your area.

send your written tax questions to your IRS District Director. If you don't have the address, you can get it by calling the number for your area.

To find the toll-free number for your area and the pages that contain Tele Tax Iuformation, see "Telephone Assistance—Federal Tax Information" in the index.

Unresolved Tax Problems. The Problem Resolution Program is for taxpayers who have been unable to resolve their problems with the IRS. available in many IRS offices around the country to help with tax questions that cannot be answered easily that cannot be answered easily the location of the IRS office nearest you, look in the phone book under 'United States Government, internal Walk-In Help. IRS representatives are Revenue Service."

office cannot change the tax law or technical decisions. But it can help you clear up problems that resulted from clear up through normal channels, write to your local IRS District Director or call your local IRS office and ask for Problem Resolution assistance. This you have a tax problem you cannot previous contacts older, handicapped, and non-English-speaking people fill out their returns Call the toll-free telephone number for your area for details. If you received a Federal Income Tax Package in the mail, take it with you when you go for (VITA) and Tax Counseling for the Elderly (TCE). These programs help Volunteer Income Tax Assistance

social security and your estimated full, dure benefits. To get this statement, complete a simple form and return it to SSA. You may get a request form by writing to Consumer Information. Earnings and Benefit Estimate Statement. The Social Security Administration (SSA) can mail you a statement of your earnings covered by Free Social Security Personal Videotaped Instructions, Videotaped instructions for completing your return are available in either English or Spanish at many libraries. available. Braille Materials for the Blind are available at regional libraries

Telephone Service for the Deaf is for the blind and handicapped Use Chart A below to see if you must file a return. But, you must use Chart 8 on page 5 if someone (such as your parent) can claim you as a dependent on his or her return. Also see Other Filing Requirements on page 5

Who Must File

To use this chart, first find your marital status at the end of 1989. Then, read across to find your filing status and age at the end of 1989 You must file a return if your gross income " was at least the amount shown in the last column. Chart A-For Most People

Maritel stetus	Filing status	Age	Gross income*
Single (including divorced and legally	Single	under 65 65 or older	\$5,100 \$5,850
separated)	Head of household	under 65 65 or older	\$6,550 \$7,300
Married with a child and living apart from your spouse during the last 6 months of 1989 (see page 7)	Head of household	under 65 65 or older	\$6,550
Married and living with your spouse at end of 1989 (or on the date your spouse died)	Married, joint return	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$9,200 \$9,800 \$10,400
	Married, separate return	any age	\$2,000
Married, not living with your spouse at end of 1989 (or on the date your spouse died)	Married, joint or separate return	any age	\$2,000
	Single	under 65 65 or older	\$5,100 \$5,850
Widowed before 1989 and not remarried in 1989	Head of household	under 65 65 or older	\$6,550 \$7,300
	Qualifying widow(er) with dependent child (see page 7)	under 65 65 or older	\$7,200

• dross Income usually meens money, goods, and property you received on which you must pay tax. It does not include nontaxable income. See page 9 of the instructions to find out which types of income you should include

Page 4

(See the instructions for line 6c on page 8 to find out if someone can claim you as a dependent.) Isomeone (such as your percent) can claim you as a dependent. Isomeone (such as your percent) can claim you as a dependent. Isomeone (such as your percent) can claim you as a dependent. Isomeone (such as your percent) can claim you as a dependent. Isomeone (such as your percent) can claim you as a dependent claim of the form of the f		Chart B-For	Chart B-For Children and Other Dependents	dents
iles to you se e dependent. Iles to you must intention that income plus more than \$500 more than \$3.100	(See the in	structions for line 6c on p	age 8 to find out if someone can clain	n you as a dependent.)
total of that income plus reamed income wes: more than \$500 more than \$3.100	If someone (such ea your pa- and any of the 4 conditions I file a return.	rent) cen claim you as e dep listed below applies to you, y		unearned Income includes taxable armed Income includes wages, tips, and fellowships.
retal of that Income plus e enried Income ses: more then \$500 more then \$3,100	1. Single dependents unde	r 65	3. Married dependents	under 65
tetal of that Income plus eemed income wes: more than \$500 more than \$3,100	You must file a return if-		You must file a return if	as more than \$2 600 or
more than \$5.00 more than \$3.100	Your unearned	the total of that is	lus	income and your gross income was more
more than \$3,100	\$1 or more	more than	ı	s at least \$5 and your spouse files a
	\$0	more than		1040 and itemizes deductions.
	2 Single dependents 65 or	rolder or blind	4. Married dependents 6	65 or older or blind

• Your goos income was more than the lotal of your earmed income (July 62, 200) or \$500, whichever is larger, plus \$600 (\$1,200 if \$60 whichever is larger, plus \$600 whichever is larger, p Your unearned income was more than \$1,100 (\$1,700 of 65 or older and blind), or Your earned income was more than \$3,200, or Your unearmed income was more than \$1,250 (\$2,000 if 65 or Your gross income was more than the total of your earned income (up to \$3,100) or \$500 whichever is larger, plus \$750 (\$1,500 if 65 or older and blind). Your earned income was more than \$3,850, or You must file a return ifolder end blind), or

Exception for Children Under Age 14. If your child was under age 14. for January 1, 1990, and self of the Childreng apply, you may elect to report your child's income on your return. If you make this election, your child does not have to file a return. Nour child had income only from interest and dividends; and Your child's gross income was less than \$5,000; and

Other Filing Requirements. You must file a return if any of the following applied for 1989:

Even if you do not have to file, you should file to get a returnful of any Federal income tax withheld. You should also file if you can tax withheld. You should also file if you can teat the earned income cateful. If you file for either of these reasons only, you may be able to use Form 1040A. If you are single and file only, to get a return of tax withheld, you may be able to use Form 1040Ex. Who Should File -uncollected social security tax or RRTA tax on tips you reported to your employer,

-social security tax on tips you did not report to your employer; You owe any special taxes, such as:

When To File

If you file late, you may have to pay penalties and interest. See Penalties and Interest on page 22.

The n'ute, under Who Must File (pages d and S) apply to all US criteris and tessident aliens (but see Exception below). They also apply to nomeration along and dust status aliens who were on anired 80 US. criteris or escients at the end of 150 and who have elected to be treated see resident aliens.

Exception. If you were a U.S. citizen who lived in a U.S. possession or lad income from e U.S. possession, different filing requirements apply. Get Pub. 570, 1 az Guide for Individuals in U.S. Possessions.

Where To File

If you were a nonresident alien at any time during 1989 (except as mentioned above), different rules apply. You may have not left form 1040NR. U.S. Nonresident Alien Income Tax Return. Specific rules apply to determine if you are a resident or nonresident elien. Get Pub. \$19, U.S. Tax Guide for Aliens, for details.

meet the rea

You should file as soon as you can after January 1, but not later than April 16, 1990.

You received any advance earned income credit (AEIC) payments from your

-tax from recapture of investment credit or low-income housing credit.

-tax on an Individual Retirement Arrangement (IRA) or a qualified retirement plan; or -alternative minimum tax:

If you know that you cannot file your return by the due date, you should file Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return, by April 16, 1990. Note: Form 4868 does not extend the time to pay your income tax. See the Instructions for Form 4868.

You had wages of \$100 or more from a church or qualified church-controlled organization that is exempt from employer social security taxes.

You had net earnings from self-employment income of at least \$400.

employer(s).

If you are a U.S. citizen or resident, you may quality for an automatic extension of time to file if, on the due date of your return, you meet one of the following conditions:

• You live outside the U.S. and Puerto Ricc.
AND your main place of business or post of due yie succision the U.S. and Puerto Ricc.
• You are in midiary or naval service on duty outside the U.S. and Puerto Ricc. The extension gives you an extra two months to file end pay the fax, but interest will be charged from the original due date of the return on any unpaid tax. You must attach a statement to your return showing

If an addressed envelope came with your return, please use it. If you do not have one or if you moved during the year, mall your

return to the internal Revenue Service Center for the place where you live. No street address is needed.
If you live this address. Alabama, Arkansas, Louisiana, Mississippi, North Carolina, (Where To File co ndiana, Kentucky, Michigan, Ohio, West Virgina New Jersey, New York (New York City and counties of Nassau, Rockland, Suffolk,

Fresno, CA 93888 ntinued on next page) Ogden, UT 84201 Memphis, TN 37501 Atlanta, GA 39901 Holtswile, NY 00501 Andover, MA 05501 Kansas Crty. MO 64999 Philadelphia, PA 19255 Cincinnati, 0H 45995 Austin, TX 73301 Use this address:

• You over any of the faxes on Form 1040.

In the 39.48 Hivough 8.2, or any write-in amount included on line 53 (other than advance earned income credit payments).

I all of the 57 (51, 62, or any write-in amount included on line 62 or 63. You claim any of the credits on Form 1040, lines 42 through 45, or any write-in amount included on line 46 Philadelphia, PA 19255 Philadelphia PA 19255 Charlotte Amalie St Thomas Vt 00802

Puerto Rico (or if excluding

Virgin Islands Permanent residents

Form 4563, Exclusion of Income for Bona ride Residents of American Samoa. Form 2210, Underpayment of Estimated Tax by Individuals and Fiducianes Form 2555, Foreign Earned Income orm 8271, Investor Reporting of Tax Shelter Registration Number. You file any of these forms
 Form 1040. E5, Estimated Tax for Individuals, for 1989 Foreign country U.S. crizens and those fring. Philadelphia. PA 19255 Form 2555 or Form 4563

Philadelphia PA 19255

Which Form To File

You MAY Be Able To Use Form 1040EZ If:

Preparing Your Return

Your taxable income is less than \$50,000

You do not itemize deductions or claim any adjustments to income or tax credits

You MAY Be Able To Use

orm 1040A If:

You had only wages, salaries, tips, taxable scholarships and fellowships, and not more than \$400 of taxable interest income

 You were single and do not claim any dependents You were not 65 or older OR blind

Form 8814, Parent's Election To Report Child's Interest and Dividends

Follow the six useful steps below to help you prepare your return If you follow these steps and read the Ine-by-line instructions, we feel that you can fill in your return.

Step 1— Get all of your records together.

You had income only from wages, salaires, tips, lazable scholarships and fellowships, unemployment compensation, inferest, or dividends
 Your taxable income is less than \$50,000

Income Records. These include any Forms V. W. 2G. W. Z. P. and 1099 that you may have If you don't get a form W. 2b alanavy 31. 1990, or of the one you get sis correct, pease contact your employer as con as possible Only your employer as give you a Form W. 2 by Correct of If you and pease to contact of If you the foll five pelephone number isled in the instructions for your area. You will be asked in your employer is man, additionally for your employer is man, and it for your employer is man, and it for your employer is and it for your employer is man, and it for your employer is for your employer for your • You do not itemze deductions:

You can also use Form 1040h to claim
the deduction for certain contributions to an
individual Retement Arrangement (IRA),
nondeductible contributions to an IRA, and
the credit for child and dependent care
expenses. You may use it even if you owe
the new supplemental Medicare bremunt
Sonce Forms 1040h and 1040k2 are
easier to compile than Form 1040k, you
should use one of them unless using Form
1040 lets you pay less tax However, you
must file Form 1040, any of the following

Itemized Deductions and Tax Credits.

ages 18 Interes institutions tell you what credits and itemized deductions you can take Some of the records you may need are

Medical and dental payment records.

 Interest payment records for items such as a home mortgage, car, or appliances
 Records of payments for child care so you Real estate and personal property tax receipts

You itemize deductions (Read the instructions for line 34 on page 16 to see if it would benefit you to itemize)

You received, as a nominee, interest or dividends that actually belong to another

Your taxable income is \$50,000 or more

You MUST Use Form 1040 If:

situations applies to you

Step 2— Get any forms, schedules, or publications you need.

In general, we mail forms and schedules to voice based on what you filed last year. Belore you fill in you'r return, look it over to see if you need more forms or schedules. If you think you will need any other forms, get them before you start to fill in you'r return. Mast HS offeres and many local banks, post offices, and fill branks on the Them. Or, you can use the order blank on the near to the last gage of thin instruction booklet. We will send you the forms, schedules, instructions, and publications you ask for.

 You are required to till in Part III of Schedule B for foreign accounts and foreign trusts (see page 27 of the instructions) You had any of the kinds of income shown on Form 1040, lines 10 through 19, 21b, and 22, such as taxable social security or equivalent railroad retirement benefits

You received any nontaxable dividends or capital gain distributions

You received or paid accrued interest on securities transferred between interest payment dates

Step 3 — Fill in your return. The line-by-line instructions begin below

to make sure it is correct. See Avold Common Mistakes on page 22 Step 5—Sign and date your

Attach the first copy or Copy 8 of Forms W-2, W-2G, and W-2P to the front of Form 1040 Form 1040 is not considered a valid return unless you sign it. Your spouse must also sign it it is a joint return. Step 6— Attach all required forms and schedules.

Attach all other schedules and forms behind Form 1040 in order of the "Attachment Sequence No." Shown in the upper right corner of the schedule of form. For example, the "Attachment Sequence No." for Schedule A (form 1040) is 07. Attach forms without an attachment sequence number at the end of your neurn sequence number at the end of your neurn

If you need more space on forms or schedules, a that speaked scheets. Use the same format as the printed forms, but show your class on the printed forms. Please use sheets that are the same size as the forms and schedules. Be sure to put your name and social security number on the sheets and altach them at the end of your reburn If you owe tax, be sure to attach your payment to the front of Form 1040

Line-by-Line Instructions Name, Address, and Social Security Number

We can process your refurn faster if you use the manual about on the food of the matureton booker But don't attach it until any unear limited your enter Cross out any errors and print the correct any errors and print the correct information on the abelief and any massing thems (such as your apartment number).

seculify further Entery your social seculify further Entery your social seculify number if the age marked "Your social seculify number in the area marked "Spouse's seculify sound seculify soff as lost of the property social seculify and has been to check that your social seculify authority numbers to more allowing from the 2 and 1099 See page 25 for more information. Name Change. If you changed your name because of marage, divoce, etc., be sure to report Inst to the Social Security. Administration (SAs) so that I has the same name in its records that you have on your tax return. This prevents delays in processing your return and as selguards your fulure aboral security benefits. Caution: If the label is for a joint return and the social security numbers as an end islated in the same order as the litist names, show the numbers in the correct order.

If you do not have a label, print or type the information in the spaces prouded but if you are married fund; a separate return, and on oil enter your histand's or wife's name here listed, show his on her neme in the space provided on into

You take any of the adjustments to income shown on Form 1040, lines 26 through 29, or any write-in amount included on line 30.

Page 5

If you don't have a social security number, get Form SS-s from your local SSA office. If you do not receive a number by the firme your return is due, write. "Applied for in the space for the number.

Nonresident Allen Spouse. If your spouse is a nonresident allen de joint return, your spouse must get a social executin number. If you file a spouse must get a social executin number. If you file a separate return and your spouse has no social executin number and no moone. write NRA, in the space for your spouse s

P.O. Box. If your post office does not deliver mail to your home and you have a P.O. box, show your P.O. box number instead of your home address.

Forlegn Address, It your address is outside for the United States of the Spossessions or territories, enter the information on the line for City, town or posts office, state, and ZIP code" in the following order: city, province or state, foreign postal code, and the name of the foreign country. Do not abbreviate the country name.

Presidential Election Campaign Fund

Congress set up this fund to help pay for persent and reterior casts. It you want? I of your tax to go to this fund, check the "Yes" own. I you set frilling a Joint Teatum, your spouse may also have 81, go to the fund. It you check "Yes," your tax or refund will not change.

Lines 1 through 5 Filing Status

In general, your filing status depends on whether your are considered single or married. Each filing status has a different tax rate. The filing statuses are listed below, with the highest tax rate listed first and the lowest rate bat.

 You may have to include in income up to one-half of any social security or equivalent railroad retirement benefits you received in 1989. You cannot take the credit for the elderly or the disabled if you lived with your spouse at any time in 1989.

Generally, you report only your own income, exemptions, deductions, and credits. Different rules apply to people in community property states. See page 9.

• Single

Head of household

Married filing a joint return and Qualifying widow(er) with dependent child If more than one filing status applies to you, choose the one that will give you the lowest tax.

But you may be able to file as head of household if you had a child living with you, and you lived apart from your spouse during the last 6 months of 1989. See Married Persons Who Live Apart on this page.

Head of Household

Single

You may check the box on line 1 if any one of the following was true on December 31, 1989:

You may check the box on line 4 ONLY IF on Observation on December 3, 1,289, you were unmarried or legally separated and meet either test 1 or 2 below. The term "unmarried" includes certain married persons who live apart, as discussed on this

 You were never marned, or
 You were legally separated, according to your state law, under a decree of divorce or of separate maintenance, or You were widowed before January 1, 1989, and did not remarry in 1989.

1. You paid more than half the cost of keping up a nome for the article year, that was the main home of your partent whom you can claim as a dependent. Your parent did mot have to live with you in your home, OR

You may check the box on line 2 if any one of the following is true: Married Filing Joint Return

 Your spouse died in 1989 and you did not remarry in 1989, or Your spouse died in 1990 before filing a 1989 return. For details on how to file the point return, see Death of Taxpayer on page 23. You were married as of December 31, 1989, even if you did not live together at the end of 1989, or

A husband and wife may like a joint return even if only one had income or if they did not live together all year. However, both persons must sign the return and both are responsible. This means that if one spouse flower not joint to the together they would be not joy the tax due, the other may have to.

If you file a joint return for 1989, you may not, after the due date for filing that return, amend that return to file as married filing a separate return.

Special Rule for Allens. If at the end of 1389 you were a nonresident allen or dual-status allen married to a U.S. citteen or resident allen, you may be able to the a joint return with your spouse. If you do file a joint return, you and your spouse must agree to the taxed on your combined worldwide income. For more details get Pub. 519, U.S. Tax Guide for Allens.

Married Filing Separate Return

If you file a separate return, you will generally pay more its. This is because the tax rate is higher for married persons time generately. But you may want to figure your tax both ways to see which filing status is to work benefit. If you file a separate return, the following apply:

 You cannot take the standard deduction if your spouse itemizes deductions. You cannot take the credit for child and dependent care expenses in most cases.

You cannot take the earned income credit.

dependent care expenses and the earned income credit. You can take the standard deduction even if your spouse itemizes deductions.

You may check the box on line 4 if ALL 5 of the following apply: 1. You file a separate return from your

Qualifying Widow(er) With Dependent Child

If your spouse died in 1987 or 1988 and you did not remarry in 1989, you may be able to use joint return tax rates for 1989

2. Your dependent child, stepchild, adopted child, or foster child lived with you (except for temporary absences, such as for vacation or school). Page 7

If you can't file as qualifying widow(er) with dependent child, go to page 7 to see if you can file as Head of household Otherwise, you must file as single Do not claim an exemption for your

b. Your maried child, grandchild, grast, grandchild, grast, grandchild, etc., adopted child, or steppind. This child must be your dependent. But it your marined child's other parent claims him or her as a dependent under the unite on page 8 for Children of Divorced or Separated Parents, this child does not have to be your dependent.

Exemptions For Yourseif

Line 6a

c. Any other relative whom you can claim as a dependent. For the definition of a relative, see page 8. To find out if someone is your dependent, e the instructions for line 6c. To find out what is included in the cost of keeping up a home get Pub. 501, Exemptions, Standard Deduction, and Filing Information.

If the person for whom you kept up a home was born, or died, during the year, you may stull file as head of household as long as the home was that person's main home for the part of the year he or she was alive.

The part of the grant of grant

you were not divorced or legally separated in 1989, you may be considered unmarried and file as head of household. You may also be able to claim the credit for child and Married Persons Who Live Apart. Even if

5. You claim this child as your dependent. However, you do not have to claim this child as your dependent if the child's other parent claims him or her as a dependent 4. Your home was the main home of your child, stepchild, adopted child, or foster child for more than 6 months of 1989, and 2. You lived apart from your spouse during the last 6 months of 1989, and parent claims him or her as a dependent under the rules on page 8 for Children of Divorced or Separated Parents. 3. You paid more than half the cost of keeping up your home for 1989, and spouse, and

Dependents

Line 6c

You may check the box on line 5 if you meet ALL 3 of the following tests:

You could have filed a joint return with your spouse the year he or she died, even if you didn't actually do so.

keeping up a home in which you lived and in which one of the following also lived for more than 6 months of the year (temporary absences, such as for vacation or school, are counted as time lived in the home):

2. You paid more than half the cost of

Your grandparent, great-grandparent, etc.
 Your brother, sister, half brother, half sister, stepbrother, stepsister, brother-in-law, sister-in-law.

If related by blood, your aunt, uncle, nephew, niece

Your parent, stepparent, parent-in-law

3. You paid over half the cost of keeping up the home for this child for the whole year.

Your unmarried child, grandchild, great grandchild, etc., adopted child, or stepchild. This child does not have to be your dependent. But your foster child must be your dependent.

Any relationships established by marriage are not treated as ended by divorce or death

Test 2—Married Person

Test 3—Citizen or Resident

Check the box on line 6a unless someone (such as your parent) can claim you as a dependent

Generally, the person's gross income must be less than \$2,000 Gross income does not include nontavable income, such as welfare benefits or nontavable social security.

line 6b. If you file a separate return, you can take an exemption for your spouse only if your spouse so not filing a return. had no income, and cannot be claimed as a dependent on another person's return.

If you file a joint return and your spouse cannot be claimed as a dependent on another person's return, check the box on

For Your Spouse

Line 6b

If at the end of 1989 you were divorced or legally separated, you cannot take an exemption for your former spouse if your divorce was not final (an interfectiony decree), you are considered married for the

whole year.

Death of Your Spouse. If your spouse died
in 1589 and you did not remary before the
could not 1589, critical the box on line buil you
could have taken an exemption for your
spouse on the date of death of reco

Nonresident Alten Spouse. If you do not

You can claim an evemption for each of you can claim an evemption for each of part of 1989. This includes a bay born in 1989 or a person who died in 1989 any person who meets ALL 5 of the following tests qualifies as your dependent.

The general rule is that you had to prowde over half the preson's support in 1989 If you life a joint return. support can come from either support formig from you go the support come go the support coming from you. For exceptions to the support remains from you. For exceptions to the support remains of the support remains and person Support edb y Two or More Support includes for the series and person Support also mits page.

Support includes front, and education Support also includes items such education Support also includes them such education Support is one ludes they are for the person; own use or benefit in the forther person; own use or benefit in these from showever (igure the cost of a threat from showever, it guer the cost of a peace to live its fair rental valide include money the person used for his come so the count support event if this money was not leaven. Export event if this money was not leaven.

Support does not include items such as income and social security taxes, life

Exception. A person who lived in your home as a family member for the entire year can also be considered a dependent But the relationship must not violate local law

Of the special uses and apply.

Children of Divorced of Separated
Perent's Special ulues apply to determine if
the support test is met for children of
the together at any time during the last 6
months of the year, event firth yed on chave
a separation agreement. For these rules, a
custod alp perent is the parent who had
custody to the child for most of the year A
moneustodial parent is the parent who had
custody for the shorter the parent who had
custody for the shorter period or who did
not have custody at all you care for a foster child, see Pub. for special rules that apply.

If the person is married, he or she cannot the agent through the agent return However, neather the person nor the person's spouse is required to file, but they file a joint return to get a refund of all itsa withheld, you may claim from or her if the other 4 tests are met. The person must have been a U.S. citizen or resident allen, a resident of Ganada or Mexico, or your adopted child who is not a U.S. citizen, but who lived with you all year in a foreign country.

Income earned by a permanently and totally disable person for services performed at a sheltered workshop school is generally not included for purposes of the income lest Get Pub. 501, Exemptons. Standard Deduction, and Fling Information.

Exception for Your Child. Your child can have gross income of \$2,000 or more if a, your child was under age 19 at the end of 1989, or for details.

by your child was under age 24 at the end of 1983 and dualiness a student.

Your child is a student in he or she was enrolled as a student at a school during any 5 months of 1989 for the number of hours or classes that the school sonsiders to be fulfithme.

• took a builthme, on-harm training course had to be given by a school or state, and to be given by a school or a state, and to be given by a school or a state, and to be given by a school or a state.

School includes technical trade, and mechanical schools it trade, and mechanical schools through the properties of the life a joint return, you can take an exemption for your spouse only! Your spouse we exemption for your spouse only! Your spouse and is not the dependent of an other tappayer. Check the box on line 6b if you can take an evemption for your spouse and spouse on line 6b.

Fest S-Support

The person must be your relative (see Exception at end of Test 1) The following are considered your relatives.

Test 1—Relationship

- Your child, stepchild, adopted child, a child who leved my our homes as a family member. If placed with you by an authorized placement agenty for legal adoption, or a loster child (any child who lived in your home as a family member for the whole year)

- Your grandchild, great grandchild, etc.

- Your grandchild, great grandchild, etc.

The general rule is that the custodial prapert is transfar as having growded over half of the child's support if both parents support if home bean half of the child's support if his mans that the custodial parent can claim the child's a dependent if the other dependency tests are also met. If you are the noncustodial parent, any our are the noncustodial parent, you are treated as having provided over half of the child's support and can claim the child as a dependent if either I or Z below.

1. The custodial parent agrees not to claim the child's exemption for 1898 by signing Form 833.2 or a similar statement But you can see the noncotation and present in signed Form 833.2 or similar statement this signed Form 833.2 or similar statement oppour return instead of attaching Form 833.2, you can attach a copy of certain agreement, if it went into effect after 1964 (see Children Who Didn't Live With You Due to Divorce or Separation on page 9).

2. Your divorce decree or written separation aggerement when fine defect before 1885 and it states that you (the noncustodial pearn), can fear the child support in 1985 Asia, you must the child's support in 1985 Asia, you must check the pre: 1985 agreement box on line 6d. This rule does not apply if your decree or agreement was changed after 1984 to say that you cannot chen was changed after 1984 to

Person Supported by Two or More Taxpayer: Sunelimes to more taxpayers together pay more than half of taxpayers together pay more than half of pays over half of the support. One of the pays over half of the support. One of the arbayers may claim the person as a dependent only if Tests. I through 4 above and the person as a dependent only if Tests a through 4 above claims the person as a dependent minstitute of the person as a dependent minstitute. a. have paid more than 10% of that person's support, and

b. attach to his or her tax return a signed form 2.120, Multiple Support Declaration, from every other person wino paid more than 10% of the support This form states that the person who signs it will not claim an exemption in 1399 for the preson her or she exemption in 1399 for the person her or she helped to support

After you have figured out who you can claim as a dependent, fill in the columns on line 6c. dependents, attach a statement to your return. Give the same information as in columns (1) through (5) for each dependent Column (1). Enter the name of each dependent, if you have more than six Columns (1) through (5)

Dividends on veterans' life insurance

Column (3), Beginning in 1989, any dependent age 2 or older wust have a social security immber You must enter that number in column (3). If you do not enter it or if the number is wrong, you may have to pay a penally.

Children Who Didn't Live With You Due to Overce of Spearation. If you are claiming a children of Didn't Live With You are claiming a children of Divorced or the rules for Children of Divorced or Deparate Repage 8), enter the total number of such children or the line to total number of such children on the line to total number of such children on the line to the regist of line Get balled "No of your children on 6c who didn't live with you due the divorce or separation." If you put a number on this line, you must do one of the following Your dependent can get a number by firm form SSS, with a local Security Administration office. If your dependent does not have a number when you are ready for it in your unit. write "Applied for in column (3) If your dependent hes in Canada or Mexico, see Pub 501. Column (5). Effect the number of months of your dependent bread with your in 1989 and dependent the dwith your in 1989 and the property absences such as school or vacation are counted as time luming in your dependent was born, or died, in 1989 if your dependent lived in Ganada or Mexico during 1989 don't enter a number instead, write the letter F' (for foreign)

 Atlach Form 8332 or similar statement to sour return. Hour driver decree or separation agreement went into effect after 1994 and it states that you can claim the child as your dependent, you may affach a copy of the following pages from the decree or agreement instead of form 8332. Check the box on line 6d if your divorce decree or written separation agreement was in effect before 1985, and it states that you can claim the child as your dependent

3. Signature page showing the date of the agreement Cover page (write the other parent's social security number on this page), and 2. The page that states you can claim the child as your dependent, and

Other Dependent Children. Enter the total unumber of children who did not liew with you for reasons other than divorce or separation on the line labeled. No of other dependents listed on 6° though the properior of children who is of other dependents listed on 6°. They have a children who lived in Canada of dependent children who lived in Canada or dependent children w Mexico during 1989

Income

Examples of Income You Do Not Report

Oisability retirement payments (and other benefits) paid by the Veterans' Administration (Do not include these amounts when you decide if you must file a return.) Welfare benefits

Workers' compensation benefits, insurance damages, etc., for injury or sickness

Life insurance proceeds received because of a person's death.

Amounts you ceeved from usual nace because you lost the use of your home due to fre or other casualty to the extent the amounts were more farm the cost of your nama tespenses while long in your nama the penses while long in your formal long as income reimbursements for normal living expenses.

performs certain professional services for any of a broad class of employers (get Pub, 520, Scholarships and Fellowships) Certain amounts received as a scholarship (see the instructions for line 7). Cancellation of certain student loans if, under the terms of the loan, the student

The following kinds of income should be reported on Form 1.040, overleated forms and schedules, in addition to the types of income listed on Form 1.040, intesty through 2.1b. You may need some of the forms and schedules mentioned below. Scholership and fellowship amounts (See the integral of the integ **Examples of Income You Must Report**

Original Issue Oiscount (Schedule B). Distributions from SEPs and DECs

Amounts received in place of wages, from accident and health plans (including sick pay and disability personns) if your employer paid for the policy. Bartening income (fair market value of goods or services) you received in return for your services).

Tier 2 and supplemental annuities under the Raitroad Retirement Act the insurance proceeds from a policy you cashed in if the proceeds are more than the premium you paid. Your share of profits from S corporations, partnerships, estates and trusts (Schedule E)

Lumpsum distributions (Form 4972). (See page 13.)
Gains from the sale or exchange (including barter) of real estate, securities, coins, gold, silver, gens, or other property (Schedule Dor Form 4797). Gains from the sale of your main home (Schedule D and Form 2119). Endowments

Prizes and awards (contests, raffles, loftery, and gambling winnings). Earned income from sources outside the United States (Form 2555). Accumulation distributions from trusts (Form 4970). Director's fees.

Generally, foreign source income must be reported Get Pub. \$4, Tax Guide for U.S. Citzens and Resident Aliens Abroad, for more details. Embezzied or other illegal income U.S. Citizens Living Abroad Fees received as an executor or administrator of an estate.

Community property states are. Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin Community Property States

If you and your spouse live in a community property state, you must follow state law to determine what is community income and what is separate income. However, different rules could apply if. none of the community income you earn is transferred to your spouse. you and your spouse lived apart all year. For details, get Pub. \$55, Community Property and the Federal Income Tax. you do not file a joint return, and

You may round off cents to the nearest whose foliars no your return and schedules. To do so, drop amounts tome 50 cents and increase amounts from 50 to 95 cents to the next collar. For example, \$1.39, becomes \$1 and \$2.5 Rounding Off to Whole Dollars

If you do round off, do so for all amounts. Hewever, if you the vet be ded two or more amounts to figure the amount to enter on a minimum of the cents when adding and only round off the total. Example. You received the WQ forms, one showing wages of \$5,000.05 and one showing wages of \$18,500.75 and one showing wages of \$18,500.73 and \$18,500.73 and

Line 7

Show the total of all wages, salaries, fees, commissions, tops, bonuses, supplemental unemployment benefits, and other amounts you were paid before takes, insurance, etc. were taken out. For a joint refum, be sure to include your spouse's income on line? Wages, Salaries, Tips, Etc.

 The amount that should be shown in Box 10 on Form W-2. Report all wages, salanes, and tips you received, even if you do not have a Form W-2. Include in this total:

This received that you did not report to your employer. (Show any social security tax due on these tips on line 51—see the instructions on page 18.)

You must report as income the amount of diabetee this shown on your W.2 form(s) unless you can prove a lesser amount with adequate records. For information on allocated tips, get Pub. 5.31, Reporting Income From Tips.

Corrective distributions of excess salary

 Disability pensions if you have not eached the minimum retirement age set by Corrective distributions of excess contributions and excess aggregate contributions to a retirement plan. your employer

Note: Except for those disability pensions mentioned above, pensions shown on Form W. 2P (other than payments from an IRA) are reported on lines. I 2a and 12b of form 1040, Payments from an IRA are reported on lines. I sand 15b of Form on lines 16a and 16b. Payments by insurance companies, etc., not included on Form W-2. If you received sick pay or a disability payment from

Scholarships and Fellowships. If you received a scholarship or fellowship, part of it may be taxable even if you didn't receive a W-2 form. On the dotted line next to line 7, write "DC8." and amount of sick pay or disability income (Get Form W-4S for details on withholding of Federal income tax from your sick pay.)

If you were a degree endidate and the scholash por tellowamp was granted after August 16. 1980. The amounts you used for expenses other than furthing and course related expenses are its after than the amounts used for room, board, and travel are taxable. • Far market value of meass and living updrefers if growing by your employers a matter of your choice and not for your employers convenience to four report the value of meass given you as work if they were provided for your employers convenience. Also don't report the value of iming quarters, so to had to accept not your employer's business premises as a

If the scholarship or fellowship was granted on or before August 16, 1986, or if you were not a degree candidate, get Pub. 520 to see how much may be taxable and how to report it. Include the taxable amount on line 7. Then write "SGH" and the taxable amount not reported on a W-2 form on the dotted line next to line 7.

Line 8a

Any amount your employer paid for your moving expenses (including the value of services furnished in kind) that is not included in Box 10 on Form W-2.

Strike and lockout benefits paid by a union from union dues. Include cash and the fair market value of goods received.
 Don't report benefits that were gifts.

condition of employment

Report ALL of your taxable interest income on line Ba, even if it is \$400 or less. If the total is more than \$400, first fill in Schedule (I see page 27). Taxable Interest Income

Note: You must report on fine 7 all wages, salanes, etc., paid for your personal services, even if the income was signed over to a trust (including an IRA), another person, a corporation, or a tax-exempt organization.

Report any interest you received or that was credited to your account so you could withdraw it even if it wasn't entered in your passbook.

For more details on reporting income received in the form of goods, property, meals, stock options, etc., get Pub. 525, Taxable and Nontaxable Income

The payer should send you a Form 1099 INT or, if applicable, a Form 1099-0ID for this interest. A copy of the form is also sent to IRS

If you received, as a nominee, interest that actually belongs to someone eies, see Schedule Binstructions on page 27. Equition Be see each page of interest income has your correct social security number. Otherwise, the payer may withhold 20% of the interest You may also be subject to penalties.

Interest credited in 1989 on deposits that you could not withdraw because of the bankruptcy or insolvency of the financial institution may not have to be included in your 1989 income for details get Pub. 550, investment income and Expenses.

Employer-Provided Vehicle. If you used an employer-Provided Vehicle. If you used an employer-Provided Ingland, mindow which employers and 100% of the fair rental value of the wehicle wehicle was included in the wages box (Box 100 flow W. Vehicle.) of you W. Vehicle. From, you can debut the business use of the wehicle. But you must be form 210.6 Employee Business. Expenses, 10 do so. (The total fair rental and of the wehicle should be shown in Box 113 as of your W. 2 form or on a separate statement J. For more details, get Pub. 525. Exass \$3 bart of Pub. 526. We see John 100 year Vehicle should be shown in Box 113 as of your W. 2 form or on a separate fund; which the Publish of the Federal Third Savings Fund) intrased of having it had forly your W. 2 form should have the "Deferred compensation" box in Box 2 for before dorn 1999 under all plans is generally limited for 1999 under all plans segment and Amuly have a for 1999 under all plans is generally limited for 1999 under all plans segment and Amuly factors of fines and an another deleter and an another and an an another and an another an

Examples of Taxable Interest Income You MUST Report

Report interest from

 Accounts (including certificates of deposit and money market accounts) with banks, credit unions, and savings and loan Notes, loans, and mortgages Special rules apply to loans with below-market interest rates. Get Pub. 545, interest Building and loan accounts associations.

By Bends and observatives. Also arbitrage bonds sesued by state and local governments after October 9. 1959 (Report interest in other state and cloal bonds and securities on line 8b.) Macropart as a treest on inter 8 and year on the factor of the disposition of certain market Green 19 interest on the securities on the factor of the control of the accurated market discount interestent of the accurated market discount of tabable bonds acquired after Occomber 31, 1997, reduce your interest income on Tax refunds. Report only the interest on them as interest income Expense

Employer-Provided Depandent Care Benefits Benefits Grob! If you exceeded benefits under your employer's dependent care plan, you may be able to exclude part or all of them from your morone But you must use Form 2441, Child and Dependent Care Expenses, to do so The benefits should be separately shown on your W. 2 form(s) and labeled as "DCB."

U S Treasury bills, notes, and bonds

 U.S. Savings Bonds The interest is the yearly increase in the dule of the bond. Interest on Series E or EE bonds can be reported using method a or b below.
 Report the total interest when you cash the bonds, or when they early find an interest, when you cash the bonds, or when they restry final maturity and no longer earn interest, OR. b. Each year report on your return the yearly increase in the bonds' value

If you change for methods be report the entire increase in all you bonds from the date they were issued. Each year after they were issued. Each year, after protr only they seally increase. You may not change to method a unless you compete thange to method a unless you compete from \$115 and Affach it to your fax return See Pub \$50 for defails. Note: If you receive a 1989 Form 1099-INT for U.S. Savings Bond interest that includes amounts you reported before 1989, see Pub. 550

Original Issue Oscount (OID) This is the difference between the issue price of a debt instrument and the stated redemption price at maturity. The instrument was issued at a discount after May 27, 1969 (or for early inchoorable instruments after July 1, 1982), include in your interest income the discount for the part of the yeary our held it. The ta-able IOID may be more or less than the amount shown on Form 1099-010.

If you bought a corporate debt in strummer to unstrummer the part of 1989 or the part of 1989 that these all of 1989 or the part of 1989 that these vortications in recibile not necess that the state of the more than the strummer to forgen I seaso be second in ristruments to figure the taxable off to forgen on once proporate debt instruments and noncorporate debt instruments securities).

If you had 0/10 for 1999, but did not receive form 1099-0/10, or if the price you paid for the instrument is more than the issue price plus accumulated 0/10, see Pb 1212. It provides total 0/10 on the instruments listed and gives computational information.

Also include in your interest income any other periodic interest shown on Form 1099-OID

Line 8b

I you received any lave teach the factor of the more than the Bb include on this amount any exemptime Bb include on this amount any exemption interest dividents from a mutual fund or other regulated investment company. On our raport interest earned on your IRA on line Bb Tax-Exempt Interest Income

Line 9

Dividend Income

Dividends are distributions of money, stock, or other property that controlations pay to stockholders. They also include dividends you reeve through a partnership, an S corporation, or an estate of trust. Payers include nominees on other agents. The payer shoulders send you afform 1099-DIV. A copy of his form is also sent to the IRS.

First, go to Form 2441 and complete Parts and III. Line 21 of that form shows any excluded benefits. Line 22 shows the taxable benefits, if any include the taxable benefits from line 22 on Form 1040, line 7

Caution: Be sure each payer of dividends has your correct social security number. Chrewise, the payer may withhold 20% of the dividend income. You may also be subject to penalities. If you received, as a nominee, dividends that actually belong to someone alse, see Schedule B instructions on page 27

If your total gross dividends (Form 1099 ON V Box 12) are needed \$400, first In In Schedule 8 (see page 27). If you received \$400 or less in dividuals, include on line 9 only ordinary dividends, and any Form 1099 Olly.

Dividends Include:

Ordinary dividends. These are shown on Form 1099-DIV, Box 1b.

Capital gain distributions. These are shown or the middle of the man 109-DNV. Box 1c. if you have other capital gains or losses, also ener your capital gain of strubutions on Schedule D. if you don't need Schedule D. to report any offer gains or to stosses, see the instructions for lines 13 and 14.

Nontaxable distributions. Some distributions are notabable because they are a fettin oil your cost. They will not be tread unity our cost. They will not be tread unity our cost if or other basis, by these distributions. After you get base all of your cost (or other basis,) by these distributions after you must report these distributions as capital gains. For details, get Du SST form 1099-001 shows norman and and a sold of the second and a second a s

Note: Generally, payments from a money market fund are dividends. Do Not Report as Dividends

 Mutual insurance company dividends that reduced the premiums you paid. Amounts paid on deposits or accounts from which you could withdraw your money, such as mutual sawings banks, cooperative banks, and credit unions. Remember for report these amounts as interest on line 8a.

Line 10

Taxable Refunds of State and Local Income Taxes

If you received a refund, creed, or offset of state of local income taxes in 1989 that you paid and deducted before 1989, you may have to report all or part of this amount as morner if your termized deduction for state and local income taxes in the year you paid the base sestinged on a tax benefit. You may recover form 1099-G, or similar statement, showing the refund.

Any part of a refund of state or local income taxes again dever a 1999 that you were entitled to receive in 1989 but chose to apply to your 1989 estimated state income tax is sconsidered to have been received in 1989.

Do not report the refund as income if it was for a tax you paid in a year for which you did not literaize deductions on Schedule A (Form 1040), or it was for a year in which you filed Form 10400 or Form 1040EZ.

If the refund was for a tax you paid in 1988 and you itemized deductions on Schedule A for 1988, use the worksheet below to figure the amount, if any, you must report as income for 1989

But, see Recoveries in Pub. \$25, Texable and Nontaxable Income, instead of using the worksheet below if any of the following applies:

 You received a refund (other than an income tax refund, such as a real property tax refund) in 1989 of an amount deducted or credit cleimed in an earlier year. The refund you received in 1989 is for a tax year other than 1988.

 Your last payment of 1988 estimated state income tax was made in 1989. Your 1988 taxable income was less than zero. You were liable for the alternative minimum tax in 1988.

 You could not deduct the full amount of credits you were entitled to in 1988 because total credits exceeded tax shown on your 1988 Form 1040, line 40. You could be claimed as a dependent by someone else in 1988.

Worksheet for State and Local Income Tax Refunds (Keep for your

records)

2. Enter the amount from your 1988 Schedule A, line 26 Enter the income tax refund from Form(s) 1099-G (or similar state-

3. Enter on line 3 the amount shown below for the filing status you claimed on your 1988 Form 1040. e Single, enter \$3,000

 Married filing separately, enter \$2.500
 Head of household, enter \$4,400 Married filing jointly or Qualifying widow(er), enter \$5,000

4, It you (or your spouse if you filed a joint fetury) week 55 or clder or blind at the end of 1988, multiply in enmber on your 1988 From 1040, line 334, by \$600 (3750 if your filing status on your 1988 From 1040 was single or head of household). Otherwise, enter household).

7. Taxable part of your refund.
Compare the amounts on lines 1
and 6 above. Enter the smaller of
the two amounts here and
Form 1040, line 10 5. Add times 3 and 4. Enter the total .
6. Subtract line 5 from line 2. Enter the result (but not less than zero) .

Allmony Received Line 11

Enter amounts your received as almony or separate maintenance. You must let the person who made he payments know your may have to pay a \$50 penalty. You don't, you may have to pay a \$50 penalty. You more than the backs, get have the worked or Separated individuels.

If you received payments under a divorce or separation instrument executed after 1984, see the instructions for line 29 on page 15 for information on the rules that

Lines 13 and 14 Capital Gain or (Loss)

Couldon: At the time these instructions were partial Congress was considering legislation that could change some of the instructions. When Congress completes instructions. When Congress completes its click, we will have the steps necessary to publicize the final rules. Enter on line 13 your capital gan or (loss) from Schedule D if you received capital gain distributions but do not need Schedule D for other capital transactions, enter those distributions on line 14.

Line 15

Other Gains or (Losses)

If you sold or exchanged assets used in a trade or business, see the Instructions for Form 4797. Enter the ordinary gain or (loss) from Part II of Form 4797.

Lines 16a and 16b

IRA Distributions
Use lines 16e and 16e to report individual
retirement arrangement (IRA) distributions
you received. This includes regular
sistributions, early distributions, rollevers,
and any other money or property you
are exerved from your IRA account or annuity
Generally, you will receive either a form
amount of your distribution. Ceution: I you
received an early distribution or excess
distribution, you may have to pay an
additional iea, cet from 5329.

RAdioble (co. Act to may solution extraction and advantage of the same rate as other income are taxed at the same rate as other income and taxed at the same rate as other income. You may not use the special morning and advantage of the special form qualified employe plans. If your qualified employe plans If your part is taxable, enter the intel 15th no entry is required on line 15th. If only part is taxable, enter the total amount on part is taxable, enter the fotal amount on part is taxable, enter the fotal amount on part is taxable, enter the fotal amount on the 15th no entry is required on line 15th. If you made in more deduction over into amother IRA, see below.

Nondeductible Contributions. If you received an IRA distribution in 1989, and the 1989 or for an earlier year, part of your distribution may be nondiaxable.

If you made any nondeductible contributions for 1969 get Pub. 590, Individual Retirement Arangements (IRAs), and Form 800 to figure the tasable part of your IRA distribution. Enter the total month on line 186, enter the tasable part of the 186 of the 18

if all of your nondeductible contributions were made for earlier yeas, use Form 8506 were made for earlier yeas, use Form 8506 understuding the nontaxable part of your distribution. Follow the instructions for Form 8506, line 11, to figure the taxable part to enter on Form 1040, line 15b. Enter the total amount on line 16b. Enter Reliovers. A rollover is a bax-free transfer of cash or other assets from one relitement program to enother. Use lines 15b and 15b to report a rollover from one IRA to another IRA. But do not use lines 15s or 15b at 15b at

plan to an IRA, use lines 17a and 17b instead

Enter the total distribution on line 15a if the total on line 15a was colled over, enter zero on line 15b. Otherwise, enter the part that was not rolled over on line 15b. For more details, see Pub 590.

Lines 17a and 17b

Pensions and Annuities

Use lines 17 a and 17b to report pension and annuly income you teveved Also, use these lines to report distributions from profit-sharing palars, returnent plans and employee samings plans. See begge 13 if you information on rollowers. See page 13 if you received a bump sam distribution, you should neeve a Form W.2P or Form 1099. As showing the amount of your pension or annuly, Be sure to attach Form W.2P to Form 1040.

Do not use lines 17a and 17b to report corrective distributions of secess salary deferrals, excess contributions from retrement aggregate contributions train retrement plans. Instead, see the instructions for line 7 Also, do not use lines 17a and 17b to report any social security or railroad to report any social security or railroad. 1099 and RRB.1099, instead, see the mistructions for lines 2,1a and 21b.

Your pension or annutly payments are fully haaable if you did not contribute to the cost of your pension or annutly, or you used the of your pension or annutly, or you used the 3-Year Rule and you ggt back tax-free your enture cost before 1989 Fully Taxable Pensions and Annuities

Fully taxable pensions and annutiles also motide mittage veterement pays flowin on Form W-ZP, and any taxable calinda REW-W-ZP (you televed Form RRB-W-ZP) (you televed Form RRB-W-ZP) and an amount is shown in Rox 12 of Joyan and an amount is shown in Rox 13 of your form, get Pus 275. Pension and Annuty income (including Simplified General Rule), to see how to report your benefits.

If your pension or annuity is fully taxable, enter it on line 17b, no entry is required on line 17e

For information on military disability pensions, get Pub. 525.

If your person or annuary is not fully taxoble, the method you use to figure the taxoble, the method you use to figure the taxoble port depends on your annuary starting date force you have figured the taxoble part of your person or annuary, the taxoble part of your person or annuary. Pensions and Annuities That Are Not Fully Taxable

Annuty Starting Date Was After July 1. 1986. If you manufy starting Date Was after July 1. 1986. If you form W.2P date on it show the tabable part of your person or annuty, you must use the General Rule to figure the tarable part, unissesy on quality to use the Simplified General Rule to figure the tarable part, while se explained in Plu, 392. Person General Rule (Norsmothir or 1992). Person General Rule (Norsmothir or Juling request to RES fefore the due date of your returns to RES every to may studing a value of the Labable part of your forest or you may studing the cate of your returns (including actersons), and IRS will figure the taxable part for your fore 350 fee

Note: If there is more than one beneficiary, see Pub 575 or Pub. 721. Jan Guivel to U. S. Civil Service Retirement Benefits, to Guigere each beneficiary's trabile amount Changing Methods. In some cases you may be able to change the way you figure it standbe board of you pensyon. For more information, see Pub 575 or Pub. 721. beneficiary of an employee who died, get Pub 575 If your Form W-2P shows a taxable amount, you may report on the 12b the taxable amount shown on Form W-2P or, if you qualify, you may complete the worksheet on this page to see if it gives you a risk complete amount. Read the instructions hat fellow to see if you qualify to use the worksheet.

Annulty Starting Date Was Before July 2, 1886. If you cannot use the Starting Date Was Before July 2, 1986, you cannot use the Simplified General Rule Continue to report your annuty payments under either the 3-Year Rule of the General Rule, whichever applies See Pub. 575 or Pub. 721 Simplified General Rule. Using this method will usuably result in at least as much of the perison or amonty being tast free each year as under the General Rule or as argued by IRS. You qualify for this simple method if

 The annuity payments are from a qualified employee plan, a qualified employee annuity, or a tax-sheltered annuity, and The annuity payments are for (a) your life, or (b) your life and that of your beneficiary,

Caution: Certain transactions, such as loans against your interest in a qualified plan, may be freated as taxable distributions and may also be subject to penalties. For delails, see Pub. 575

Death Benefit Exclusion

At the time the payments began, either you were under age 75, or, if you were 75 or older, the number of years of guaranteed payments was fewer than 5.

If you are the beneficiary of a deceased employee, employee, deceased (dimer employee, employer by on the part of the employer because of the clear of the employee may qualify for a death benefit exclusion of up to \$5,000 If you are entitled to this sectlusion, add it to the cost of the person of amuluy

If you qualify, use the worksheet below to figure the taxable part of your presson or amounty. If you are a beneficiary entitlet to a death benefit exclusion, add the exclusion to the amount you enter on line 2 of the worksheet below even if you received a form W. 2P showing a faable amount. (The pave of the amunity cannot add the death benefit exclusion to your cost when figuring the taxable amount.) Aftach as size regurning as entitled to a death benefit exclusion. For defaults on the Simplified General Rule, see Pub 575.

Age at Annulty Starting Date. If you are the returee, use your age on the annulty starting date if you are the survivor of a returee, use the returee's age on his or her annulty starting date. If you are the

A rollover is a tax-free transfer of cash or other assets from one retirement program to another. Use lines 17a and 17b to report Special rules apply if you are the survivo under a joint and survivor's annuity. For details, see Pub. 575 a rollover from one qualified employer's plan to another, or to an IRA Rollovers

Distributions that may be rolled over are generally reported to you on Form 1099-R

Worksheet for Simplified General Rule (Keep for your records)

1. Enter the total pension received this year. Also enter this amount on Form 1040, line 17a Enter your cost in the plan, including any death benefit exclusion
 Age at annuity starting date 300 260 240 170 Age at annuity starting date (see instructions above) 55 and under 56-60 61-65 66-70

Divide the amount on line 2 by the number on line 3, and round to two decimal places 71 and older

5. Multiply line 4 by the number of months for which this year's haywerle made.

6. Taxable penden for year. Subtract line 5 from line 1. Effect the result but not less than 20ch. Also earther this amount on Form 1040, line 17b. If your Form W.2P shows a larger taxable amount, use the amount on this line instead of the amount from Form W.2P.

Remaining cost to be recovered in tax years after 1989. (Fill out only if your annuity starting date was efter December 31, 1986.) 7. Enter the amount from the 2

 Your remaining cost. Subtract line 8 from two.
 Note: If you had more tren one persion or empirity the is not fully texable. figure the taxable part of each saperetely. Enter the total of the texable parts on Form 1040, line 170. 8. Enter the amount from line 5 plus any amount recevered tex-free in 1987 and 1988.

Paga 11

or Form W-2P. Enter the lotal distribution nime 1.7e. If the total on time 1.7e. If seas any "after tax" contributions; was olded over. enter zeto on time 1.7b. Of thewes, enter the taxable part of the distribution that was not toget over on time 1.7b. Special tures apply to partial rollows of property.

For details on rollovers, including distributions under qualified domestic relations orders, get Pub. 575

If you received a lump-sum distribution from a point sharing or reterent plan, you should receive a Form 1099-R showing the amount of the distribution. If you received an a qualified retirement plan, you may owe addronal as. For delastic, get Form \$329. Enter the total distribution on line 17 a and the taxable part on line 17 a Lump-Sum Distributions

• You reached age 50 before 1965, you were technical or provided by the meet technical or provided by the meet technical or provided by the meet technical or provided by the common of the distribution in these cases, you may pay tess tax on the distribution. For details, get form 497 and 14 you use form 497 z to figure the tax on any part of your distribution, do not include that part of the distribution do not include that part of the distribution on line 17s or b of form 1040. You elect to report the capital gain part shown on Form 1099-R, Box 3, on Schedule D (see the instructions for Schedule D); or

Line 20

Unemployment Compensation

Unemployment compensation (neutrance) stuff scale by January 3.1 1990, you should receive a form 1099-6 showing the total unemployment compensation paid to you during 1989 to report the unemployment compensation you received I you is ceved to make the total showing the compensation you received I you is easily of the post of the property of the post of

Note: Supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund are wages. Report them on line 7.

Lines 21a and 21b

Social security benefits you receive may be travable in some mistance. Social security benefits include any monthly benefit under funder fulle I of the Social Security Act or the part of a lite 1 railroad retirement benefit treated as a social security benefit social security benefits do not include any Supplemental Security income (SSI) sayments. Social Security and Equivalent Railroad Retirement Benefits

By January 31. 1990, you should receive for mSA 21. 1990, you should receive form SAS 4. 1099 showing the total social security benefits paid to you in 1989, and the amount of any social security benefits you reped in 1989. If you received railroad security, you should receive form R.R. 1099. For more details, get Pub. 915, 30cal Security Benefits and Equivalent Railroad Retirement Benefits.

Use the worksheet on this page to see if any of your benefits are taxable, but please note the following before you begin.

1 Vou will first need to complete Form
1040, lines? Through 20, 22, and 30 in they apoly to you, to figure the takeble gart, if any of you benefits.

Cauthon: If you made IRA contributions for 1989 and you were covered by a retirement plan at work, you may need to make a special plan at work, you may need to make a special plan at work, you may need to make a special computation. Get Pub. 590 for details.

Computation. Get Pub. 590 for details.

Computation. Get Pub. 590 for details.

In you repaid any benefits in 1989, and they would not use the worksheet below. None of your benefits are tazable for 1989. But you may be able to take an itemized deduction for post of the excess repayments it hey were for benefits you included in gross.

In you file Form 25.55, Foreign Earned Income in the Residents of American of Income in the Residents of American from which perior Roccome from sources same or you exclude income from sources.

Other Income Line 22

Use line 22 to report any income you can't find a place for onyour return or other schedules. List the type and amount of income I necessary, show the required information on an attached statement. For more information, see Miscellaneous Tavable Income in Pub. 525, Tavable and Nontavable Income in Pub. 525, Tavable and Nontavable Income.

Social Security Benefits Worksheet (Keep for your records)

Note: If line 1 is zero or lesso, stop here, none of your benefits are taxable. Otherwise, goon foline? Less stop here, none by 2. Ounde the amounts on from 1040, lines 7, 8a, 8b, 9 through 15, 16b, 17b, 18through 20, but line 22. Do not include here any amounts from 8bx 85 of Forms SSA, 1099 or RRE, 1099.

\$25,000 if you checked Box A or D, or Enter \$32,000 if you checked Box B, or O if you checked Box C Subtract line 5 from line 4 4 10, 00

Divide the amount on line 8 above by 2

Adjustments to Income Lines 24 and 25 Caution: Do not report any income from self-employment on line 22. If you do have any income from self-employment, you must use Schedule C or Schedule F.

Examples of income to be reported on line 22 are:

e Przes, awards, and gambling winnings. Proceeds from lottens, erfles, etc., are gambling winnings. You must report the full amount of your winnings on this line. You cannot the lotter and losses against winnings and report the difference.

If you had any gambling losses, you may take them as an intermed deduction on Schedule A. However, you cannot deduct more losses than the winnings you report.

• Amounts you received for medical expenses or other tiems such as reel estate traces that you deducted in an earlier year if they reduced your tax See Pub. S2S for information on how to figure the amount to include in income.

Amounts you recovered on bad debts that you dedoucted in an araillet year.
 Fees received for jury duty and precinct election board duty. You may be able to election board duty. You may be able to deduct part on all of your jury duty pay. See the instructions for line 30.

Net Operating Loss, if you had a net operating Loss, if you had a net operating toss in an earlier year to carry forward to 1989, enter it as a minus figure in parentheses on line Z2. Attach a statement showing how you figured the amount. Get Pub. \$36, Net Operating Losses, for more details.

Check only one box

| A single, Head of household, or Qualifying widow(er) with dependent child
| A single, Head of household, or Qualifying widow(er) with dependent child
| B. Married filling a separate return and you lived with your spouse at any time in 1989
| D. Married filling a separate return and you did not live with your spouse at any time in 1989 it you checked this box, write 'D' on the dotted line next to line 21.a
| 1. Enter the total amount from Box 5 of ALL your Forms SSA-1099 and Forms RRB-1099 (if applicable)

Enter the total adjustments from Form 1040, line 30 Add lines 2 and 3

Note: If line B is zero, stop here. None of your benefits are taxable. Do not enter any amounts on lines 21a or 21b unless you checked Box D above. If you checked Box D, enter -0 or line 21b and write -0 on the dotted line next to line 21a. If line B is more than zero, go on to line 9. 8. Subtract line 7 from line 6. Enter the result, but not less than zero.

Example: You tile as single and paid at 22,000 into your IRA You were covered by a rentereneth plan and your modified AGI is covered by a certification of the \$2,000 But you can treat it as a moreductuble contribution, and order to the paid at 10 year form 8806 to report all contributions you treat as moreductuble AISs use it to ligue the basis (frontaable Paid) you treat. If you and your spouse each make nondeductible contributions. Form 8606 for the paid of your file form 8606 for the paid of your flower if you life Form 8606 for the paid of your flower your IRA deduction.

10. Taxable social security benefits.

First, enter on Form 1040, line 21s, the arrount from line 1 above.
 Ther, compare the amounts on lines 2 and 9 above. Enter the smaller of the two amounts here and on Form 1040, line 21b.

Page 13 Note: If part of your benefits are taxable for 1989 AND they include benefits paid in 1989 that were for 1984 through 1988, you may be able to reduce the taxable amount shown on the worksheet. Get Pub. 915 for details.

If you made contributions to your IRA in 1989 that you deducted for 1988, do not include them in the worksheet.

IRA Worksheet 1 (Keep for your records)

1. Enter IRA contributions you made for 1989, but do not enter more than \$2,000

If you make contributions to your IRA in 1990 (by April 16) for 1989, include them in the worksheet.

Your IRA deduction can't be more than the total of your wages and other earned

Enter your IRA deduction on line 24. If you file a joint return, enter your spouse's deduction on line 25.

Individual Retirement Arrangement (IRA) Deduction

Were You Covered by an Employer

Retirement Plan?

2. Enter your wages and other enter dead under form found 0.40. In mins any debution you claim on form 10.40. In E. Z. (Do not include your spouse's income and on not reduce your wages by losses from self-employment)

You must file a joint return to deduct contributions by your nonwheling spouse's IRA. A nonworking spouse's life.

In wages or other earned income in 1989, or a working spouse who chooses to be treated as having no earned income for figuring the deduction. If the total of your IRA deduction on Form 1040 plus any nondeductible contribution on your Form 8606 is less than your total IRA contributions for 1989, see Pub. 590 for special rules.

3. Compare the amounts on lines 1 and 2 Effer the smaller of the two amounts on line 3 Effer on Form 1340, line 24 or 25, whichest applies, the amount on line 3 you change to deduct it contributions were made to your norwaring spouse 3. IRA, go on to line 4.

Do not include rollover contributions in figuring your deduction. See the instructions for lines 16e and 16b on page 11 for more details on rollover centributions.

Do not include trustee's fees that were billed separately and paid by you for your IRA. These fees can be deducted only as an itemized deduction on Schedule A.

6. Subtract line 5 from line 4 Enter the result

5. Enter the amount from line 3

7. Enter IRA contributions made for 1989 for your nonworking spouse, but not more than \$2,000.

Compare the amount on line 2 to \$2,250 Enter the smaller of the two amounts.

Nonworking spause's IRA

 Alimony payments received under certain divorce or saparation instruments are considered earned income for purposes of the IRA deduction. See Pub. 590. If you were married and both spouses worked and both had IRAs, figure each spouse's deduction separately. If you were covered by a retirement plan (duellined person, profits plansing, amuly, keggi, S.E. etc.) at work or Inthough self-employment in 1899, you'll Rediction may be reduced or eliminated. But you can it deduct them in 1899, you'll Rediction significance earned or you'll RA contributions is not taxed utilit it is paid to you.

The "Person plan" but me to See, the income earned or you'll RA contributions is not taxed utilit it is paid to you.

For "A should be checked ty ou were covered by a plan. This box should be checked even if you were not vested in the are self-employed and have a Keogh.

Special Rule for Married Individuals Who are self-employed and have a Keogh.

Special Rule for Married Individuals Who are self-employed and have a Keogh.

Special Rule for Married Individuals Who are self-employed and have a Keogh.

Special Rule for Married Individuals Who are self-employed and have a Steogh.

Special Rule for Married Individuals Who are self-employed and have a Steogh or sourced by a plant with you were not covered by a plant at work, use Worksheet 1 to figure you'd deduction. and, if you can, which worksheet to this page: It wrilted you'r you can have a deduction and, if you can, which worksheet to use.

Worksheet 1 to figure you'd deduction of this page: It wrilted you'r you can have a deduction and, if you can, which worksheet to use.

The page It wrilted you'r you can have a deduction and, if you can, which worksheet to deduct your or our but showed to deduct your contributions to deduct be arreditable and event who feel allowed to deduct your or worksheet to use and the and of your will be and worksheet to a subject on this general this are allowed to deduct your or our behalven in the total allowed to deduct your deduction or our worksheet to a general the page it will be an our way and earth of deduct your or our behalven in the total allowed and our way and in the rotal allowed and our way and in the page it will be an our way and earth our way and the or and the and our Ray and the our de

8. Compare the amounts on lines 6 and 7 Enter the smaller of the two amounts on line 8 Enter on Form 1040, line 25, the amount on line 8 you choose to deduct

You should receive a statement by May 31, 1990, that shows all contributions to your IRA for 1989.

f you (or your spouse if filing a joint return) were covered by a retirement plan" and-

No IRA deduction (see Nondeductible Contributions) No IRA deduction (see Nondeductible Contributions) No IRA deduction (see Nondeductible Contributions) Partial IRA deduction (use Worksheet 2) Partial IRA deduction (use Worksheet 2) Partial IRA deduction (use Worksheet 2) Full IRA deduction (use Worksheet 1) Full IRA deduction (use Worksheet 1) Over \$.0. but less than \$10,000 Over \$25,000 but less than \$35,000 Over \$40,000 but less than \$50,000 and your modified AGI** Is: \$10,000 or more \$35,000 or more \$50,000 or more \$25,000 or less \$40,000 or less Married filing separately and lived with your spouse in 1989 Qualitying widow(er) with dependent child Single, Head of household, or Married filing separately and did not live with your spouse in 1989 Married filing jointly Your Illing status is:

If married filing separately and you were not covered by a plan but your spouse was, you are considered covered by a plan if you lived with your spouse at any time in 1989

Modified AGI (adjusted gross income) is the amount on Form 1040, line 23, minus the total of any deductions claimed on Form 1040, lines 26 through 29, and any write-in amount included on line 30.

You will first need to complete Form 1040 through line 23, lines 26 through 29, and figure any write-in amount included on line 30, to figure your IRA deduction and if applicable, nondeductible contributions.

Reed the following list before you do your worksheet.

If you check this box, you cannot take the standard deutorion. If you have any itemized deductions (such as state and local income taxes or interest) your Federal income taxes will be less if you itemize your deductions

Standard Deduction OR Itemized

Deductions Line 34

you are not required to make any payment after the death of your spouse or former spouse, and the payment is not treated as child support. These rules also apply to certain instruments modified after 1984. Other rules apply if you paid more than \$10,000 in any calendar year. For more details, see Pub. 504.	Add line 24 through 29 and enter the total of the goal in the 20 Associated and the total on line and any of the following adjustments. Qualified Performing Artists, it you are a qualified performing artist, include in the following adjustments. Qualified performing artist, include in the perpendicular performing artist, include in the total owner agents of the performing artist, include in the performing of the performing artist, include in the performing of the perfor	
Keogh Retirement Plan and Self-Employed SEP Deduction Self-Employed SEP Deduction if you are self-employed or a partner, deduct payments to your Keogh (HR 10) plan or SEP on hine 27. Deduct payments for your employees an Schedule C or F Cauthon: You must be self-employed to claim the Keogh Leductron. There are two types of Keogh plans. • A defined eccontiluation plan has a sewaria account fire ach person.	are based on the amount paid to each account. Pergrents to a defined-benefit plean are defermined by the funds needed to give a specific benefit at returement. If you deduct pergrent to the first benefit at returnent. If you deduct pergrent to the first of line 27. Line 28 Penalty on Early Withdrawal of Savings The form 1099-INT or, if applicable. Form include the annount of any penalty you were thanged because you withdraw funds from your include the interest income on farm 1040. In 83 Line 29 Allmon yo Pald Allmon yo separate maintenance made under a courd detere. You can also deduct payments made under a courd detere. You can also deduct payments made under a courd detere. You can also deduct payments made under a courd detere. You can also deduct payments and enure as page-enement, or amounts specified as child support. For delais, see Telet-1at Information in the ndex (topic no. 252) or get Pub. 504. Tax Information for Divorced or Separated Individuals. You must enter the receipent's last name. An interest that yours, and this or has disallowed If you and almony to more than one person, enter the social security number and last name, if applicable, of one after encipents, you may be and sustance and subminer 29. If you and almony to may be addisallowed If you and almony to may be addisallowed If you and almony to may be addisallowed If you apparent mage in cash for one one behalf of, your spouse or former spouse eiden of your spouse or former spouse eiden or your spouse or former spouse eiden of layou were separated under a decree or separate	
15 Multiply the amount on line S by 2.2.5% (2.25). If the result is not a 2.2.5% (2.25) if the result is not a multiple of \$1.00 if the result \$2.00 or note enter the result \$2.00 or note enter the result \$4.00 or note enter the result \$4.00 or note enter the Enter the amount from line \$1.5. Subtract line 16 from line \$1.5. Subtract line 16 from line \$1.5. Enter the result \$1.5. Or note the amounts on lines \$1.5. And \$1.5.	1. and (8 and enter the smallest of the street amounts on line 19 fines to frem 1040, line 25, the amounts on line 19 fines to fine mit 19 you choose to devote the fines from 1040, line 25, the amount on the 19 you choose to devote the result frime 19 fines in the 19 you choose to devote the result frime 8 min. 10 fines 10 fines in the 20 Subtract the 19 from line 19 fines line 8 min. 10 fines 10	
IRA Worksheet 2 (Keep for your records) In flow (1 for 4 miles 535.000) Creeked 2 or 5 enter 550.000 Sharing 3 enter 510.000 Sharing 1355.000 in you did red free with your of records 1355.000 in you did red free with your of 1999.) 2 Enter free amount from Form 1040 innes 3 Add amounts for Form 1040, lines 2 did may write-in service with your of the y	4 Subtact line 3 from line 2 if the amount up her exequal for larger han the amount up her. Thousand a subtact line 3 from line 2 if the amount up her. The exequation of larger han the amount up her. The contributions are exequated by separation and the contributions are subtact and the contributions are subtact and the contributions. See from 8606 5. Subtact the 4 from line 1 from 1 for 1 fo	

of required to make any er the death of your spouse or se, and nt is not treated as child

We can figure your tax if you meet ALL of the conditions described below:

Form 8814, Parent's Election To Report Child's Interest and Dividends Form 8808, Supplemental Medicare Form 2555, Foreign Earned Income You (and your spouse if you are filing a joint return) sign and date your return and mail it by April 16, 1990

Line 34s. Check this box if your spouse themse deductions on a separate return or if you are a dual-status altern. If you were a dual-status altern and you'fle a jourt return with your spouse who was a U.S. cifzen or resident at the end of 1989 and you and your spouse agree to be taxed on your combined worldwide income, do not check the box.

You give us enough information so that we can figure the tax. Please read the following instructions:

b. Readines 39 though 63 Fill in the her sha apply you but to not fill in the Total lines. Please be sure to fill in line 56 for Federal income Is, withheld. See the instructions below I you want us to ligure your credit for the elderly or the disabled, or earned income credit.

c. If you are filing a joint return, use the space under the words. "Adjustments to Income" on the front of your return to show your faxable income and your spouse's taxable income separately

Check the box on Schedule R for your fling status and age, and fill in lines 11 and 13 of Part III if applicable. Also complete Part III if applicable.

Lines 33a through 33c Tax Computation

box on line 6b on page 1 of Form 1040 and your spouse was 65 or older or blind, also check the appropriate boxes for your spouse IRS Will Figure Your Tax and Some of Your Credits

Age. If you were 65 or older on January 1, 1990, check the "65 or older" box on your 1989 return. Blindness. If you were completely blind as of December 31, 1989, attach a statement to your return describing this condition. If you were partially blind, you must attach a certified statement from your eye doctor that

All of your income for 1989 was from wages, salaries, tips, interest, dividends, pensions, or annuities
 You do not itemize deductions

You can't see better than 20/200 in your better eye with glasses or contact lenses, or

Your field of vision is 20 degrees or less

You do not file any of the following forms.
 Farm 6251, Alternative Minimum Tax—Individuals.
 Farm 8615, Computation of Tax for Chifdren Under Age 14 Wind Have Investment Income of More Than \$1,000.

Your adjusted gross income (line 31) is not more than \$50,000.

a. Fill in the parts of your return through line 37 that apply to you.

d. Fit in any forms or schedules asked for on the lines you completed, and attach them to the return when you file it.

You must decide whether to take the standard deduction or remove your actual deductions for charleable contributions, medical expenses, interest, taxes, etc. Your Federal income tax will be less if you take the larger of:

• your standard deduction (figured on page 17), or

Credit for the Elderly or the Disabled. If you can take this credit, affach Schedule R to your return and write "CFE" on the dotted line next to line 42. We will figure the following credits too.

The standard deduction has increased for most people. Even if you itemized last year, be sure to read page 17 to see if the standard deduction will benefit you in 1989.

M you take the standard deduction, find the correct amount for you and enter it on line 34

your total itemized deductions reportable on Schedule A (Form 1040).

Earned income Credit (EIC). If you qualify to take this credit (see the instructors for line 58 on page 20), write "EIC" on the dotted line next to line 58

Line 33a. If you were age 65 or older or blind, check the appropriate boxes on line 33a If you were married and checked the

If you ltemize your deductions, complete and statas Schedule A and enter on Form 1040, line 34, the amount from Schedule A, line 24, the amount from Schedule A, line 25 and the amount from Itemize even though your temize the deductions are less than the amount of your standard deduction write "IE" impact the amount of your standard deduction write "IE".

If you want us to, we will figure your fax for you! If you have good too mours, we will send you a refund if you did not pay enough, we will send you are fluid if you did not pay enough, whereast on a late payment penalty if you pay within 30 case of the notice didle, or by the deed date for your refurn, whichever is later.

If your eye condition is not likely to improve beyond the conditions is led above, attach a certified statement to this effect if you attached this statement in a prior year, attach a note saying that you have already lifed a statement.

Line 33b. It is someone (such as your parent) can claim you as a dependent, check the can claim you as a dependent, check the deductions, be sure to use the Standard deductions, be sure to use the Standard Doubtillow Wirksheet for Dependents on page 17 to figure the amount to enter on here 3.4

You do not want any of your refund applied to next year's estimated tax

it of Sub-Pay Under the Trade the Ity our pead acts supplemental ment benefit (sub-pay) that you propriet on monome because you gible for payments under the propriet of Ity of include in the total on amount you repaid in 1989 mount you repaid in 1989 iline next to line 30. Or, you may claim a credit against your tax thus \$25, Faable and et hou \$25, Faable and et hou \$25, Faable and et hourse.

Additional Taxes Caution: If you are married filling a separate return and your spouse itemizes deductions, or if you are a dual-status alien (you checked the

Standard Deduction Chart for Most People UO NOT use this chart if you were 65 or older or blind OR it someone can claim you as a dependent.	
If your filing status is:	Your standard deduction is:
Single	\$3,100
Marned filing joint return Qualifying widow(er) with dependent child	\$5,200
Married filing separate return ,	\$2,600
Head of household	\$4,550

Standard Deduction Chart for People Age 65 or Older or Blind If someone can claim you as a dependent, use the worksheet below, instead.	People A	ge 65 c	or Olde neet belo	r or Bli w. instea	ind ad.		
Enter the number from the box on line 33s of Form 1040		Car	utlon: Do	Caution: Do not use the number of exemptions from line Se.	the nu	nber	
If your filling status is:	and the number in the box above is:	ber in					Your standard deduction is:
Single	1.2.						\$3,850 4,600
Married filing joint return Oualitying widow(er) with dependent child	1064						\$5.800 6.400 7.000 7,600
Married filing separate return	- C4 E 4						\$3,200 3,800 5,000
Head of household	1 . 2 .						\$5,300

	Standard Deduction Worksheet for Dependents (Keep for your records) Use this worksheet ONLY it someone can claim you as a dependent.	
Ľ	1. Enter your earned income (defined below). If none, enter -0-	
2	2. Minimum amount	Q
6	3. Compare the amounts on lines 1 and 2. Enter the larger of the two amounts here	1
4	4. Enter on line 4 the amount shown below for your fliling status:	
	• 5ngle, enter \$3,100	
	Married filing a separate return, enter \$2.60D	
	Married filing a joint return or Qualifying widow(er) with dependent child, contact \$5,200 enter \$5,200	
	 Head of household, enter \$4,550 	
2	5. Standard deduction.	
,4	 Compare the amounts on lines 3 and 4 Enter the smaller of the two amounts here. If under 65 and not blind, stop here and enter this amount on Form 1040, line 34. Otherwise, Roon to line 5b. 	
	b. If 65 or older or blind, multiply \$750 (\$600 if marned filing a joint or separate return, or qualifying widow(er) with dependent child) by the number on Form 1040 line 33a. Enter the result	
9	c. Add lines 5a and 5b. Enter the total here and on Form 1040, line 34	
E Se	Earned Income includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It among the amount developed as a scholariship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on Form 1040, thes?, 1.2, and 1.90.	ormed. It tal of the

on line 44 and write in the form number for that credit

Form 3468. Computation of investment form 3468. Computation of form 3468. Computation of form of for deceptions, see form 3468.

For exceptions, see form 3468.

For exceptions, see form 3468.

Form 5884. Jobs Credit. If you are a business employer who have poole who are members of special largeted groups, on my experient use from 5884 to figure the credit. List Form 5884 to figure the credit. Get Pub. 572.

General Business Credit, for more details Form 6478. Credit for Alcohol Used as fuel. If you self straight alcohol for an experient may be able to the credit form 6478. Credit for fact set is still form 6478. Credit for may be able to the credit form 6478. For dit for may be able to the see a credit for the alcohol lused as fuel Use from 6478. Low thome to the credit and speemfultures paid or incurred in carrying on your trade or business. Use Form 6756, to figure the credit. If you owned a building filas was a distributed to take this credit. Use Form 6756, Low Hoome a building filas was a distributed to take this credit. Use Form 6756 to figure the credit. Also complete and also from 6709, Low income flousing greet of form 8690, Low income flousing greet of form 8690, Low income flousing Credit Also complete and also flocated flocation Certificate.

Form 4970. Tax on Accumulation Distribution of Trusts, or Form 4972, Tax on Lump-Sum Distributions

Credits

Check the box(es) on line 39 to report any additional taxes from

Line 41

Cardit for Child and

Dependent Care Expenses

You may be able to take a credit on line 41

You may be able to take a credit on line 41

You spoused you made for child and
disabled dependent care while you (and
your spouse it you were married) worked or
looked for work.

The credit is allowed if you ket ju a home
that included a child under age 13 or your
fementary to spouse who cought not care for
humself or herself use the credit, you must show
on form 2441 the name, address, and
dentifying number of the person on
form 2441, and its instructions for more
grantation who provided the care Please
see Form 2441, and its instructions for more
dentifying number of the person of
disabled dependent in your child or
of sisabled dependent in your child or
disabled dependent in your child or
disabled dependent in your home, both your
of the social security fax on the employee's
unemployment fax, which is lot your
employment fax, which is for your
employee's supermylowers.

Line 45

Credit for Prior Year Minimum Tax You may be able to reduce you 1999 tax by this credit if you baid alternative minimum Tax in 1988 Get Form 8801, Credit for Fron Year Minimum Tax, to see if you quality for the credit.

Line 46

Credit for the Elderly or the Disabled You may be able to take this credit and reduce your tax if, by the end of 1989, you were

Line 42

Add amounts on lines 41 through 45 and enter the total on line 46. Also include in the total on line 46 any of the following credits.

works ago Interest Credit. You may be able to to to take a credit for part of the enterest you baid on your home mortgage if you were stated a mortgage credit certificate by a state or local government under a qualified mortgage credit certificate by agong the part of the card of qualified dusts prouved from a Noroconventional Source. Accedit a allowed for the sale of qualified dusts prouved from the sale of qualified dusts governor See IR. Code section 29 for a definition of qualified fusis, sporsors for figuring the credit. In dude showing thou your logured the card of the card of the credit. In clude the credit in the table of the recedit in the table of show the and show the and show the ard of the card of the card of the card of the card. • age 65 or older, or
• age 65 or older, or
• age 65 or older, or
• and total disability, and you had tashle
for more in 1999
For eight in 1999
For eight in 1999
For eight in 2000
F

General Business Credit

General Business Credit

General Business Credit

General Business Credit

Complete line 44 dr. you can also, or a good many for good many for

use the correct column in the Tax Table.
After you live to found the correct tax, anter that a mount on line 38.
Election To Report Child's Interests and Dividends, Include in your table life line 38 the tax from Form 8814, line & Also entre that for from Form 1814, line & Also entre that it in the space provided next to line 38.

under age 14 on January 1, 1990, and who under that J. (200 of investment income (such as tazable interest or dividends). However, if neither of the child's Mandral parents was alive on December 31, 1989, do Enol use Form

Tax Table. If neither of the above conditions applies to you, you MUST use the Tax Table to find your fax. Be sure you

Tax Rate Schedules. You must use the Tax Rate Schedules to figure your tax if your taxable income is \$50,000 or more. Form 8515. Form 8615, must generally be used to figure the tax for any child who was

To figure your tax, use one of the following methods.

Line 38

Page 17

If you had self-employment income in 1989, and earned under \$48.000 in wages Self-Employment Tax

from which social security tax or RRTA tax was withfield, yournay have to pay sell-employment tax. Please see Schedule SE (Form 1040) and its instructions. If you have to pay self-employment tax, enter the amount from Schedule SE

Alternative Minimum Tax Line 49

how may be hable for the alternative mnumum its if the amount on the 32 plus any of the terms listed below and miduded no your return (64% more than).

• \$40,000 if married filing long or qualifying widow(er) with dependent child, or or lines.

\$30,000 if single or head of household,
\$20,000 if married filing separately. Accelerated depreciation.
 Amortization of certified pollution-control facilities.

3. Chartable contribution of appreciated expelling gain property
4. Incentive stock options.
5. Tax-exempt interest from private activity bonds or exempti-interest dividends from a regulated investment company.
7. Depletion.
8. Circulation and research and 8. Circulation and research and experimental experiments.
9. Mining exploration and development costs.
10. Installment sales of property.
11. Tax shelter farm loss.
12. Passive activity loss.
13. Income from long-term contracts.
14. Income from long-term contracts.
15. Ander A Child under age 14 may over the alternative minitum far it fram ground on line 32, plus any of the items issled above and included on the return total more training income.

Get Form 6251 and its instructions to see if you owe this tax

Line 50

Recapture Taxes

Voir may over the tax computed on Form
4255. Recapture of Investment Credt, if
you disposed of investment credit property
or changed its use before the end of its
useful life or recovery period. See Form
4255 for details. If you owe this tax, check
the box for Form 4255 and enter any tax
due on line 50.

If you disposed of property (or there was a reduction in the qualified basis of the property) on which you took the low-incomposing typ umay out the law-incomposing typ umay out the law-incomposing form 86.1, Recapture of Law-incomp Housing Credit See Form 86.1 for more information if you owe this say, check the box for Form 86.1 and enter any is x due on line 50.

Line 51

If you received tups of \$20 or more in any month and you did not report the full amount to your employer, or your W. 2 form(s) shows allocated to sithat you must report in income, you must pay the social security or raincade retrement (RRTA) as on the Social Security Tax on Tip Income Not Reported to Employer

If you qualify for the credit, use the worksheet on this page to figure it. Otherwise, write "No" on line 58 and go on to line 59.

unreported tuss. If you reported the full amount to your employer buttle social security of RR1 A tax was not withheld, you must pay tunlies the rules discussed under Uncell ected Employee Social Security and RR1 A Tax on Tips (Inne 53) apply.

To figure the amount of social security tax on the tips, complete Form 4137 and attach it to your Form 1040. Enter the tax on line 51

To determine the amount of RRTA tax on the tips, contact your nearest Railroad Retirement Board office. On line 51, enter the tax and on the dotted line next to it, write *RRTA*

Be sure all your tips are reported as income on Form 1040, line 7. You may be charged a penalty equal to 50% of the social security tax due on tips you received and did not report to your employer.

Line 52

Tax on Qualified Retirement Plans (Including IRAs)

(10.2016) (11.001) (1

If any of the above applies, get form 5329 and its instructions to see if you owe this tax. Enter the tax from Form 5329 on Form 1040, line 52.

Caution: Be sure to include in income on line 16 or line 17, as applicable, any early distributions from qualified retirement plans.

Line 53

you are or were a 5% owner of a business and you received a distribution of excess benefits from a qualified person or amounty 10%, of the distribution, Get Pub. 560.
Self Employed Retirement Plans, for more details. Add lines 47 through 52. Put the total on line 53 any of the following that applies. Section 72 (m)(5) Excess Benefits Tax. If

include the amount of the penalty in your total for line 53. On the dotted line next to this total, write "Section 72 (m)(5)" and show the amount

Advance Earned Income Credit (AEIC)
Syments, It you received AEIC payments,
Include them in the total on line 5.3. On the
dotted line next to this total, write "AEIC"
and show the amount Your W.2 form(s) will
show these payments.

Note: Figure the earned income credit you can actually take on the worksheet on page 20.

Uncollected Employee Social Security and R R F A Tax or Tiles. If you did not have enough wages to cover the social security tax or railroad esterement (RTR) It ax due on tips you reported to your employer, the amount of It ax due will be shown on your emprored for your employer, the amount of It ax due will be shown on your error. I include that amount in the total

on line 53. On the dotted line next to this total, write "Uncollected Tax on Tips" and show the amount

Golden Parachule Payments. Golden parachule payments are certain payments made by a corporation to key employees to compensate them if control of the corporation changes. If you received an excess parachule payment (EPP), you must pay a fax equal to 20% of this excess payment, include the amount of this tax in you total for line 53. On the dotted line mext to this total, write "EPP" and show the amount of the tax.

If you received a Form 1099-MISC that includes a parachte payment, any excess payment will be separately identified on the form. Multiply the excess payment by 20% to figure the amount to include in the total for line 3b. If you received a Form W-2 that includes a parachute payment, the amount of tax withheld on any excess payment should be identified in Box 16 of Form W-2. Include the amount from Box 16 in the total for line 53.

Prostallment Sales for Dealers in Personal Property. If You deferred playment of fax m 1987 or 1386 underset. 81 L (c/Z) of the Tax Reform Art of 1986, you must micule the ratable portion of tax due for 1989 in the ratable portion of tax due for 1989 in the analysis of the Carlo Ca

Medicare Premium Line 54

Caution: At the time these instructions were printed, Congress was considering ingreds congress was considering legislation that would change the rules below for the supplemental Medicare premum. When Congress completes its action. ITS will take steps to publicate the infant rules.

The following rules applied at the time these instructions were printed.

You will usually owe the new supplemental Medicare premum for 1989 of both 1 and 2 below apply to you. The premum will help pay the cost of the new Medicare ediastrophic and prescription drug coverage.

1. The amount on line 53 is \$150 or more.

2. You (or your spouse) were Medicare delighted from the Medicare fill both 1 and 2 above apply to you, use Form 8808, supplemental Medicare Premium, to figure the amount of premium to forgens completes still action. Also see the special rule for married persons filling separate instructions for Form 8808 for the special rule for married persons filling.

You were Medicare eligible if any one of the following applies: You received Form SSA-1099 or Form RRB-1099 indicating that you were Medicare eligible for more than 6 full months in 1989, or

 You were 65 or older and would have been entitled to monthly social security or railroad returement benefits if you had filed an application, or You were qualified for Medicare Part A on the basis of government employment and you were age 65 or older, or

You had end-stage renal (kidney) disease and would have been entitled to Medicare if you had filed an application.

Payments

Line 56

Add the amounts shown as Federal income tax withheld on your Forms W-2, W-26. W-29. and 1099-R. Enter the total on line 56. The amount of Federal income bix withheld should be shown in 80-x 10 from W-26, 80-x 10 from W-26, 90-x 10 from W-29, and 80-x 4 of Form 1099-R. Illine 56 includes amounts withheld as shown on from 1099-R. Illine 56. Fotal Federal Income Tax Withheld

2. The amount on Form 1040, line 32, is less than \$19,340.

Backup Withholding, If you were subject to beful withholding, and windows, interest income, or other income you received downs 1989, include the amount withheld in the total ordine 56. This should be shown in Box of from 1999, Ust and in 80% of from 1999, Ust and in 80% of the flood of the other 1099 forms. Be sure to check the box on

Line 57

1989 Estimated Tax Payments

Enter on this line any payments you made on your estimated Federal income tax (Form 1040-ES) for 1989. Include any overpayment from your 1988 return that you applied to your 1989 estimated tax.

If you and your spouse paid joint estimated that to be used in the geparate income tax returns, either of you can claim a laid the amount paid. Or you can each claim a part of it. Get Pub. 50.5. Tax Withholding and Estimated Tax, for more information on how to divide your payments. Please be sure to show wold social security numbers on the separate returns. If you or your spouse paid separate returns. If you or your spouse paid separate returns. If you or your spouse paid separate returns it you or your spouse paid separate returns. If you or your spouse paid separate returns it you or your spouse paid separate estimated tax, but you are now filings ploint income its return, add the amounts you each paid.

Olvorced Taxpayers. If you were divorced during 1899 and you made joint estimated tax payments with your former spouse. please enter your former spouse's social security number in the block provided on the front of Form 1040. Follow these instructions even if your spouse died.

If you were durocted and cremamed in 1989, enter your present spouse's social security number in the block provided on the front of Famil 1940. Also, under the bald heading "Fayments" to the left of line 50, write your former spouse's social security number, followed by "Oly". Name Change. If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1040 explaining all the payments you and your spouse made in 1989. the Service Center where you made the payments, and the name(s) and social security number(s) under which you made the payments.

4. Adjusted grass Income. Enter the amount from Form 1040, line 32 If this amount is \$19.30 or more stone; benefit take the credit Otherwise, go not to line 5 or line 6, whichever applies.

5. Illine 4 is less than \$10,250, use the amount on line 3 to find the credit in the table that begins on page 52. Enter the credit here and on Form 1040, line 58.

Earned Income. Add lines 1 and 2 But if line 2 is a loss, subtract line 2 from line 1. If line 3 is zero or less, or \$19,340 or more, stop here, you cannot take the credit. Otherwise, go on to line 4

Page 19

enter your child's name on the dotted line next to line 58

line 53. See the line 53 instructions for more defails. You may be able to get AETC payments in 1990 by filing Form W-5 with your employer.

if you want IRS to figure the credit for you, see IRS Will Figure Your Tax and Some of Your Credits on page 16. For more details about the credit, get Pub. 596, Earned Income Credit.

tepchild means your son or daughter, stepchild, adopted child, a child placed with you by an authorized placement agency for adoption by you, or any other child, such as your grandchild, whom you creed for as your own child for the whole year.

This is a special credit that can help some begole who have a child and have income under \$19.340. The credit can be as much as \$910. If you can take the credit, you can subtract it from the tax you own or get a returned even if you had no eax withheld from

Earned Income Credit Line 58

Quelifying Widow(er) With Oppandent
Child. Your child must be claimed as your
dependent on line Ec. Your "child" means
your son or daughter, stepchild, adopted
child, a child placed with you by an
authorized placement agency for adoption
by you, or any prince child, such as your
Child for the whole year.

You may be able to take the credit if all the following apply 1. You received earned income in 1989 of less than \$19,340. (See Earned Income Includes on this page).

/our pay

Head of Housahold. If your child was unmarried, in schild does not have to be your dependent. Enter the child's hame on the A of your terturn if the half is not your dependent. Your "Child" means your son or daughter, stepchild, adopted child, or a dopped child, or a dopped child.

Anything else of value (money, goods, or services) you get from your employer for services, you performed even if it is not staable (such as housing allowance or rental value of a parsonage for clergy members and meals and lodging for employees)

Earnings from self-employment—this is usually the amount shown on Schedule SE (Form 1040), Section A, line 3, or Section B, line 3c.

 Wages, salaries, and tips Earned Income includes:

> If your child was married, this child must be daimed by your dependent on hime 6c. Exception: If his child's other parent cleamed him or hear as dependent under the rules for Children of Divorced or Sparsied Perints (see page 8), you can take the credit fyou meet all of the other conditions listed above if you can take the credit because of this exception, enter your child's same on the dotted inne next to line 58 (unless you entered the child's name on the dotted inne next to line 58 (unless you entered the child's name in the space provided on line 4). 3. You have a rivel who lived with your myour man home in the U.S. for more than half the year (for all of 1989 if your fining status is qualifying wide with Michael for all your fining was your chief at your forme was your from the your forme was sone, not all of the part of 1989 that he or she was allow, your from the sone forming the part of 1989 that he or she was allow, your from the considered to have lived with you for the entire year. Married Filing Joint Return. Your child must be claimed as you dependent on inte G. Exception: If you remarried and the child's other parent claimed in the child as a dependent under the curse; for Children of Jovoced or Sparsied Parantis (see page 8), you can take the credit if you can take the credit in the conditions itself above. If you can take the credit because of this exception.

5. Your filing status is married filing joint return, qualifying widowled; with dependent child, or head of household. Special rules apply to each of these three filing statuses

4. You do not file Form 2555, Foreign Earned Income

Earned income does not include terris auch as interest, dividendis, social security and ratioad retrement benefits, welfare benefits, workers compensation. the employment to compensation or amonyment to asset and to the times and approval of form 40.2 (relating). Earned microme also does not include taxable income also does not include taxable income also does not include taxable from 40.2 (relating).

Note: You MUST file a return if you got advance earned income credit (AEIC) payments in 1989. You must include the amount of these payments in the total on

Note: The earned income credit must be elected by the alternative minimum fax (form 1040, Ine 49). If you owe this tax, subtract if from the amount on line 5 or line of coff the workshed below, which ever applies, and enter the result (but not less than zero) on form 1040, line 56 Line 59

> If your filling status is single or married filling separately, you cannot take the credit. Do not complete this worksheet. Earned Income Credit Worksheet (Keep for your records)

Enter the amount from Form 1040, line 7, plus any other earned income, whether table for not full too dir cultides scholarship of fellowship income if you did not receive a W-2 form for it Note! if you received earned income that is not labable wint et WE' no the dotted fine next to line \$6 even if you considerable wint exert if one stiff of the dotted fine next to so that you were self-employed enter the amount even it allows from \$7.00 to 10 t

Amount Paid With Form 4868 (Extension of Time To File)

If you filed Form 4868 to get an automatic extension of time to file Form 1040, enter the amount you paid with that form. Also include any amounts paid with Form 2688 or Form 2350.

Line 60

Excess Social Security Tax and RRTA Tax Withheld—More Than One

Excess Social Security Taxes Withheld. If you had more than one employer for 1989 and your total wages were over \$48,000, your employers may have withheld too much social security as. If so, you can take a credit for the excess amount on line 60. Use the workshed to page 21 to figure any excess social security taxes.

If any one employer withheld more than \$3,604.80 in social security taxes, you must ask your employer to refund the excess to you. You cannot claim it on your return.

c. Compare the amounts on lines 6a and 6b above Enter the smaller of the two amounts here. Also enter this amount on Form 1040, line 58.

b. Then, use the amount on line 4 to find the credit in the table. Enter that amount here

First, use the amount on line 3 to find the credit in the table that begins on page 52 Enter that amount here

6. It line 4 is \$10,250 or more

Excess Railroad Retirement (RRTA)
Taxes Withhold. for 1389 no more than
\$5.354 Jun RRTA tax should have been
withheld from your pay. I say one railroad
employer withheld more than that amount,
you must ask that employer to refund the
recess to you. You camnot claim it on your
return.

On not use the worksheet below if you had ang RFI has withheld from your pay listead, get Pub. 505. Tax Withholding, and Ermaded Tax to ligue the amount of any excess RFI Aorsocal security taxes withheld it either of the following applies to

You had more than one railroad employer and you paid more than \$5,354 10 in RRTA tax in 1989, or

You had both RRTA tax and social security tax withheld from your wages in 1989 and the total withheld was more than \$3,604.80

if you are thing a joint return, you must figure excess social security tax withholding separately for each spouse 00 NOT morphine amounts of both husband and wife

Worksheet (Keep for your records)

Add all social security tax withheld (but not more than \$3.604.80 for each employer). Enter any uncollected social security lax on tips included in the total on Form 1040, line 53

-3.604 80 Social security tax limit.
Subtract tine 4 from line 3
Enter this amount on tine 60. Add lines 1 and 2

Line 61

If you can take a credit for tax on gasoline, diesel fuel, and other fuels used in your business, or for certain diesel-powered cars, vans, and light trucks, please atlach form 4136. Enter the credit on line 61 Credit for Federal Tax on Fuels

Enter on this line the total amount of the credit from Form 2439, Motoe to Shareholder of Undistributed Long-Term Capital Gains. Be sure to attach Coay B of Form 2439 Also include on time 62 any Excess Medicare Tax Credit Regulated Investment Company Credit Line 62

Excess Madicare Tax Credit, if you were a feederal, state of roted government employee whose wages in 1989 were subject only to the 1,45% Medicare (hospital insurance benefits) has, and you had other social security or RRTA wages trait when added to your government wages total most than \$48,000, too much wages total may have been withheld. If so, you may take a credit agants your more than \$45,000, too much that when additional than the wages to the work of the work of

Include the amount of the credit in your total for line 62. On the dotted line next to line 62, write "Form 4469" and show the

Line 63

Add Innes 56 through 62 and enter the total on innes 3. Soon endude on this line any credit for overgad windfall point tax amount and "OWP) from Form 6249, white the amount and "OWP" on the didted line next in line 63. Be sure to attach forms 6249 and 6248. Total Payments

Refund or Amount

Line 64

You Owe

(If line 63 is larger than line 55) Amount Overpaid

Subtract hine \$5 from line \$6.3. You can choose to have all to pard for this amount refunded to you (line \$6.9). The amount derivated to you (line \$6.9). The amount derivated hax for 1990 (line \$6.9). If the \$6.4 is under \$1, we will send a fewfund only on written request Income Tax Withholding, for 1990. If the amount you oncepted is large, get a copy of Form W4.4. Employee, Withholding, you will have a few form W4.4. Employee, Withholding to see it you are fulled to additional allowances. If you are fulled to additional allowances from the with your employer to see it you are fulled to additional wages.

If you go back to work after a period of unemployment, you may reduce the amount of income lax withheld if your employer agrees to use the party-year method of withholding. There are also other methods that could reduce your withholding.

For more details, see your employer or get Pub. 505, Tax Withholding and Estimated Tax

Injured Spause Claim. If you file a joint terturn and your spouse has not paid certain obligations (such as child and spousal support payments and Federal normax debts such as student loans), all on part of the overpayment shown on line 65 may be used to get the act and the noverpayment shown on line 65 may be used to pay the past due amount. But, your part of the overpayment may be refunded to you if ALL 3 of the following apply You are not obligated to pay the past due amount

You received and reported income (such as wages, taxable interest, etc.) on the joint

You made and reported payments such as Federal income tax withheld from your wages or estimated tax payments on the joint return.

II ALL 3 of the above conditions apply and you want you part of the overpayment, refunded to you, complete form 83 or injured Spouse Allocation, and attach II to Form 1040 when you like your return. Write Injured Spouse in the upper left corner of Form 1040 when you like your return. Nate: If you are filing Form 8379 to receive you part of a joint overpayment for a return you have already filed, you may not attach it for Form 1240, instead, you must file Form 1240, Amended U.S. Individual Income Tax Return, and attach Form 8379 to it.

Subtract line 65 from line 64. This is the amount that will be applied to your estimated tax for 1990. Enter this amount on line 66. Applied to 1990 Estimated Tax

We will apply amounts to your account unless you request us to apply it to your spouse's account. The request should include your spouse's social security

Line 67

Amount You Owe (If line 55 Is larger than line 63)
Subtract line 63 from line 55 and enter the result. This is the amount you owe.

Attach your check or money order for the full amount when you file. If line 65 is under 9. \$1, you do not have to pay. Oo not include any estimated fast symment in your check or money order. Mail any estimated that payment in a separate envelope from the one's you use to pay the tax due on form 1040.

Income Tax Withhalding for 1990. If you owe tax for 1999. If you cove tax for 1995 you may want to increase the amount of income tax withheld from you go by for 1990. To do this, fille Form W.4. Employee's Withholding Ottlewais, you may have to make otter and the standard tax payments for 1990. See Should You Make Estimated as appenents for 1990. See Should You Make Estimated Tax Form one details, get Pub. 505, Tax Withholding and Estimated Tax.

Penalty for Underpayment of Estimated Tax Line 68

If time 67 is \$500 or more and more than 10% of the tax stown on your teturn, or you underpaid your 1899 estimated as liability or any payment period, you may ove a penalty. Get form 2210 (form 2210 for the penalty and to figure the amount. Hyou want. RS-will figure the penalty for you and send you a bill. They want they want the penalty or they want not one the penalty or two wall not one the penalty or have to complete from 2210 (or 2210).

2. The total of lines 56, 57, 60, and any writen around from Form 469 on line 65 of your 1988 returns at least as most as your 1988 return was for a tax year of 12 full months. You estimated fax payments for 1989 must have been made in 4 equal and timely. 1. You had no tax liability for 1988. you were a U.S. citizen or resident for all of 1988. AND your 1988 tax return was for a tax year of 12 full months, or

Under certain conditions the penalty may be waived. If you do not meet either of the exceptions above, get Form 2210 (or 2210F) to see if you qualify for a waiver. Note: For 1989, the supplemental Medicare premium on line 54 is not treated as a fax for purposes of the penalty.

Page 21 Figuring the Penalty. If you cannot avoid the penalty and you choose to figure it

yourself on Form 2210 (or 2210F), enter the penalty amount on Form 1040, line 68 Add the penalty amount to any tax due and enter the total on line 67 If you are due a refund, subtract the penalty amount from the everpayment you show on line 68 the everpayment you show on line 68 the

If you used the annualized income installment method to figure your required payments, write "Alf" or the dotted line next to line 68 If you are claiming a waiver, write "Waiver" on the dotted line next to line 68

What To Attach. Generally, you are not equented to Attach. Generally, you are not request to affact Form 22.0 (0 or 22.10 F) your return, even if you owe the genally But, you MUST complete and attach the form if you claim a waver or use the annualized income installment method if you leave line 68 blank, IRS will figure the penalty and send you a bill. We will not begin to charge you interest on the penalty until 10 days after the notice date.

Should You Make Estimated Tax Payments for 1990?

In general, you do not have to make estimated tax payments if you expect that your 1990 Form 1040 will show a tax your 1990 Form 1340 will show a tax feelung, or a tax balance due IRS of less than \$500 it your total estimated tax (including any alternative minimum tax and supplemental Medicare premium) is \$500 or more, please get Form 1040-ES. It contains a worksheet that you can use to see if you have to make estimated tax

Sign Your Return

form 1040 is not considered a valid return unless you sign! If Your spouse must also sign! If I you spouse must also sign! If I is a joint return. Be sure to date your return and show your occupation in the space provided. If you have someone prepare your return for you, you are still responsible for the correctness of the return. If you are filing a joint return with your deceased spouse, see Death of Taxpayer, or page 23.

Child's Return, if your child cannot sign his or her return, sign your child's name in the space provided Then add "By (your signature), parent for minor child".

Paid Preparers Must Sign Your Return. Genetally, anyone you pay to propare your return must sign it A prepare who signs your return must sign it by famil in the space provided (signature stamps or labels annot be used), and give you a copy of the return for your records. Someone who prepares your records. Someone who prepares your records. Someone who charge you should not sign your return.

Tax return preparers should be familiar with their responsibilities. They should get **Pub. 1045**, Information for Tax Practitioners, for more details.

Avoid Common Mistakes

This checklist is to help you make sure your form is filled out correctly. Errors may delay 1. Are your name and address correct on the label?
2. If you took the standard deduction, did you content in line 34? Also did you use the correct chart (or worksheet) on page 17?

22 Page

3. Did you attach your W-2 form(s) and any other forms? Old you assemble all forms and schedules in the proper order? See Step 6 on page 6

 Old you use the correct filing status and taxable income amount to find your tax in the Tax Table? 4. Old you add and subtract correctly especially when figuring your refund or amount you owe?

7. Did you write your social security number, daytime phone number, and "1989 Form 1040" on your check or mone) 6. If a child lived with you and your earned income was under \$19,340, did you see if you can take the earned income credit on line \$87 See page 20.

8. Old you sign and date your tax form?

General Information

Penalties and Interest

Interest We will charge you interest on the case not paid by their due date even if an extension of firms to file a granted. We will say charge you unterest on penalities imposed for fallure to file, negligence, many actual, gross valuation overstatements, and substandial understatements of tax interests charge and the return (including extensions).

Address Change

Late Filing of Return. You can avoid penalites for latefuling by the due date. If you like late, the penalits is for the amount due for each month or part of a month your return is late. In the late of a month your return is late. You Go aftach it to your return. The penality you Go aftach it to your return. The penality your return is nown than 55% of the tax due. If you return is nown than 60 days late, the minimum penality will be \$100 or the minim

Late Payment of Tax. If you pay your laxes late, the penalty is usually 12/2 of 1% of the unpaid amount for each month or part of a mount the tax is not paid The penalty cannot be more than 25% of the unpaid amount. It applies to any unpaid as not nite return. It also applies to any unpaid and the normal about on a bill not paid within 10 days of the date of the bill. This penalty is madrition to mere at charges on late payments. Note: If you include interest or either of histogramsh, defelling and enter these amounts in the bottom magen of Form 1040, page 2. Do not include the interest or penalty amounts in Amount You Owe on line 67.

Penalty for Frivolous Return. In addition to any other penalties, the aim imposses a penalty of \$500 for fulng a fivolous return. A tivolous return so metalted does not content motions to be cause the correct lax or shows a substantially incorrect lax, because you take a fivolous position or desire to delay or interfere with the tax laws. This includes any altering or striking out of the preparited language above the space where you sign.

Other Penaltles. There are also other penalties that can be imposed for negligence, substantial understatement

tax, and fraud Criminal penalties may be imposed for wilful failure to file, tax evasion, or making a false statement Get Pub. 17, Your Federal Income Tax, for details on some of these penalties.

If not, your refund may be delayed or you may not receive credit for your social security earnings if your form W.2., Form 1999, or other tax documents fistows an incorrect social security number or name, nicotify your employer or the Orm-sessing agent if the name or number on your social security and an incorrect, confinct any Social Security Administration office. The book under "U.S. Government, Social Security Administration for the phone book under "U.S. Government, Social Security Administration. Do Both the Name and Social Security Number on Your Tax Forms Agree With Your Social Security Card?

Gift To Reduce the Public Debt

You may make a gift to reduce the public depth I flyou was to do so, enclose a separate check with your income tax return Maker to paylabe to "Bureau of the Public Ober "You may be able to deduct this gift on your 1990 za return if you temace your deductions. Please do not add it to any tay un may owe. If you owe tax, include your way owe. If you owe tax, include a "Internal Revente Savince".

It you move you should always notify the IRS Service Center where you fled your last return. It you move after you tile your fetum and you are expecting a elivinid. also notify the post office serving your oid address. This will help to forward your check to your new address.

Mailing Your Return

If you received an envelope with your forms booklet, please use it. If you didn't receive an envelope, or you moved during the year, see Whare To File on page 5. Envelopes with insufficient postage will be returned by the post office.

Be sure to include your social security number in any correspondence with IRS Corresponding With IRS

How Long Should Records Be Kept?

Keep records of income, deductions, and credits shown on your return, as well as any worksheets used to figure them, until the statute of limitations furso and for that return. Usually this is 3 years from the date turn. Usually this is 3 years from the date the tax was paid, withchevers from the date the tax was paid, withchevers the date the tax was paid, withchevers the same records forger for example, keep some records forger for example, our own home) as long as they are needed to (guest the basis of the cologismal or organized many records). replacement pr get Pub. 552.

Requesting a Copy of Your Tax Return

Vivo need a copy of your hat return, use Form 4506, Request for Copy of 124 Form. The charge for a copy of a return is \$4.25 if you need that account information, confact your local IRS office It you want a printed you local IRS office It you want as printed you local for a good of your account, it will be mailed to you tree of charge.

Substitute Tax Forms

You may not use your own version of a tax four unless it meals the requirements contained in Pub. 1167 for acceptable a privately designed and printed substitute tax (forms You can get Pub. 1167 by winting to a the Forms Distribution Center for your state of See the next to the last page of this instruction booklet for the address.

Amended Return

If you find charges in your income, eductions, or credits after you mail your return, lie Form 1040X. Amended U.S. individual income Tax Return, to change the return you already filed. Generally, Form 1040X must be filed within 3 years after the date the original return was filed, or within 2 years after the date the original return was filed, or within 2 years after the date the tax was paid, whichever is falled. A fruit filed early is considered filed on the date it was due.

If your return is changed for any reason (for enample, as a result for an audit of your reum by IRS), it may affect your state income tax return. Contact your state tax agency for more information.

Death of Taxpayer

If a tarqayer died before filing a return for 1999, the targyer's spouse or personal representative may have to file and sign a return for the person who died. A personal representative can be an execution, and administrator, or anyone who is in charge of the deceased person's property if the tarqayer did not have to file a return but had a wuthheld, a return must be lied to get a return dust.

The person who files the return should write' deceased's after the deceased's name and address space at the top of the return Also write "DECEASED" across the top of the lax return.

If your spouse died in 1989 and you did not remary in 1989, you can also file a joint return if you can also file a joint return if you can also file a joint return if you souse eight in 1990 before the lime a 1989 return. A joint return should show your souse's 1989 procease before ceath and your income for all of 1989. Also write "Filing as surviving spouse" in the area with presentative, in on safe is the presentative, in or she is the presentative.

Columing a Returd for a Doceased Person.
If you are surviving souse filing a joint return with the deceased, life only the tax return to claim the refund if you are a court appointed representative, life the round NO and an a topy that e certificate that show your appointment. All other files that show your appointment. must also sign.

For more details, see Tele-Tax Information in the index (topic no. 158) or get Pub. 559, Tax Information Survivors, Executors, and Administrators.

Itemized Deductions Instructions for **Schedule A**

Changes You Should Note

Beginning in 1989, if you use your home telephone for business purposes, you may

not deduct any of the basic local service charge (including taxes) for the first telephone line into your home.

For taxable bonds acquired after Docember 31, 1987, you may not deduct any amortizable bond premium as interest income on the bond by the amount of the premium for releasts, see the instructions for Schedule Bond by the amount of the formula for releasts, see the instructions for Schedule B.

For tasable bonds acquired after October 52, 1986, and before Janay 1, 1988, you may choose to either deduct any amountable bond premium as interest on Schedule A. Inte 11, or reduce your interest income on the bond as explained above.

Purpose

Some taxpayers should itemize their deductions because they will save money See Standard Deduction OR Itemized Deductions on page 16.

If you itemize, you can deduct part of your medica and definate begrenses and unreimbursed employee business expenses, and ad anyoung you paid for certain traves, unterest, contributions, and certain miscellaneous expenses. You may also deduct certain moving expenses and casually and their losses.

Lines 1a through 4

Before you can figure your total deduction for medical and dental expenses, you must complete Form 1040 through line 32. Medical and Dental Expenses

You may deduct only that part of your medical and dental expenses that is more than 7.5% of the amount on Form 1040, line 32.

Line 1a. Enter the amount you paid for doctors, denthiss, nurses, and hospidas, prescription medicine and drugs, or for remain, after you reduce these expenses by any payments received from naupment or other sources. Also include the total amount and denthal care.

Line 1b. Enter the amounts spent for transportation and logging, and other expenses such as hearing add, dentures, eyeglasses, and contact lenses, after you reduce these expenses by any payments received from insurance or other sources. List the medical expense and the amount of the expense. Enter one total in the total amount column on line 1b. Caution: If you were self-employed, do not include the amount of any health insurance you deducted on Form 1040, line 26.

Note: If your insurance company paid your doctor or dentist directly for part of your medical expenses; and you paid only the amount that remained, include in your medical expenses ONLY the amount that you paid.

If you received a reimbursament in 1989 of thory year medical or derible sepeniess, do not reduce your 1989 expenses by this amount. You must include the reimbursament in income on form 1040, fine 22, if you deducted the medical persons in the seriler year and the deduction reduced your laz. Pub. 502 tells you how to figure the amount to include in

When you figure your deduction, you may include medical and dental bills you paid for:

Yourself.

Your spouse.

 All dependents you claim on your return. Your child whom you do not claim as a dependent because of the rules explained on page 8 for Children of Divorced or Seperated Parents.

Earmolae Vou provided more than half of teample. You mother's support but may not claim her as a dependent because she received her as a dependent because she received your support was the payment of her medical bile, you may include that part in your medical expenses. Any person that you could have claimed as a dependent on your return if that person had not received \$2,000 or more of gross income or had not filed a joint return.

Examples of Medical and Dental Payments You MAY Deduct

To the extent you were not reimbursed, you may deduct what you paid for: Prescription medicines and drugs, or

Medical doctors, dentists, eye doctors, chiropractors, osteopaths, podiatrists, postriatrists, psychologists, physical therapists, acupuncturists, and psychoanalysts (medical care only).

Medical examinations, X-ray and laboratory services, insulin treatment, and whirlpool baths your doctor ordered.

 Nursing help. If you pay someone to do both nursing and housework, you may deduct only the cost of the nursing help. Hospital care (including meals and lodging), clinic costs, and lab fees.
 Medical treatment at a center for drug addicts or alcoholics.

 Medical aids such as hearing aid batteries, braces, crutches, wheelchairs, guide dogs and the cost of maintaining them. Lodging expenses (but not meals) paid while away from home to receive medical care in a hospital or a medical care facility that is related to a hospital. Do not include more than \$50 a night for each eligible person.

Line 7—Other Taxes. If you had any deductable is not listed on Schedule A, lines 5 or 6 (such as personal property or foreign nationne tay, list the tax and the amount of tax. Enter one total in the total amount column on line 7.

Ambulance service and other travel costs to get medical area. If you used your own car, you may claim what you spent for gas and oil to go to and from the place you received the care, or you may claim 9 cents and its down that the care, or you may claim 9 cents will. Add parking and built to the amount you claim under either method.

Examples of Medical and Dental Payments You MAY NOT Deduct

Note: If you were 65 or older but not entitled to social security benefits, you may deduct premiums you voluntarily paid for Medicare A coverage. The basic cost of Medicare insurance (Medicare A).

■ The 1.45% Medicare (hospital insurance benefits) tax withheld from your bay as part of the social security tax or the Medicare tax paid as part of social security self-■ Life insurance or income protection

Page 23

Lines 9a through 13 Nursing care for a healthy baby (You may qualify for the child and dependent care credit, get Form 2441.)

Include interest you paid on nonbusiness items only Whiteling you merest, begins interest, bestoand interest, bestoand how and when you used the lang proceeds how and when you used the lang proceeds of the the state of the languages, lot details in general if you paid interest in 1989 that includes amounts that apply to any period after 1989 you may deduct only the period after 1989 you may deduct only the period interest in 1989.

Note: If you have a loan agreement that in any way refers to the "Rule of 78's," see Pub 545.

Travely your doctor told you to take for rest or faange
 Funeral burial, or cremation costs.
 Pub. 502 has a discussion of expenses.
 Pub sharms you from your be decuded it also explains when you have decuded it also explains when you have decuded it also explains when you have and special care for handcapped persons.

Nonprescription medicines or drugs

Iflegal operations or drugs

Interest You MAY Deduct

Lines 5 through 8 **Faxes You MAY Deduct** Faxes You Paid

Lines 9 and 9b—Home Mondgage
Lines 9 and 9b—Home Mondgage
Interest. In mora classe, you will be able to
deduct all of your home mortgage interest.
The following rules apply to any loans
secured by your main home, including first
and second montgages, home equity loans,
home mortgage interest is deductible
home mortgage interest is deductible
mortgage, the amount of the mortgage, and
your use of its proceeds Line 5—State and Local Income Taxes. Include on this line state and local income laxes has uvere with relid from your salary and any estimated in 1989. Including payments for a prior year Also including payments of a prior year Also your pay and you state or local income taxes that you chose to local income taxes to and irreduction to call income taxes to and irreduction of call country of the following

If ALL of your mortgages fit into one or more of calgebras, a, b, and C below, you more of calgebras, a, b, and C below, you can deduct all of the interest on those mortgages and report it on Schedule A, line a of 9b, wilnever applies it from or more of your mortgages does not it into any of the calegores below, get Pub. 936. Limits on Home Mortgage Interest Deduction, to figure the amount of interest you can

a Mortgages you took out on your main home Don of BEOR & Couber 13, 1987.
These mortgages also include line-of-credit mortgages, you had on Cotober 13, 1987, and mortgages you had on October 13, 1987, and mortgages you had on October 13, 1987 that you certianched and the that date 8ut see Special Rules below if you refinanced or borrowed additional amounts on a line-of-credit mortgage after October 13, 1987. Any state and local income tax refund (or recently you expect to receive for 1989, or a Any refund of (or credit for) prior year state and local income has a you actually received in 1989 (see the instructions for Form 1046, inc. 10)

Line 6—Real Estate Taxes, Include laves that you paid on property you own that was not used for business Pub. 330 explains the deductions homeowners may taken.

If your mortgage payments include your for leastlate laves, do not take a deduction for those takes until the year the mortgage company actually pays them to the taxing authority

b. Mortgages you took out on your main home AFTER bettober 13, 1987, to buy, build, or improve your home, but only if these mortgages plus any mortgages in a above totaled St million or less throughout 1989 The limit s \$500,000 or less if married filing separately Personal property tax must be based on value alone. For example, if part of the fee you paid for the registation of your car was based on the car's value and part was based on its weight, you may deduct only the part based on value.

c. Mortgages you took out AFTER
Cotober 13, 1387, on your main home,
OTHER THAN to buy, build, or improve
your home, but only if these mortgages
your home, but only if these mortgages
The limit is \$60,000 or less if marred filing
separately. An example is a home equity
loan you used to pay off credit card buils, to
buy a car, or to pay futhon costs. If you paid tax to a foreign country or U S possession, you may want to take it as a credit instead of a deduction. Please get Pub. 514

Special Rules

Federal estate and gift taxes (However see Expenses NOT Subject to the 2% Limit on page 26)

Social security and railroad retirement (RRTA) taxes

Customs duties

 Federal income and excise taxes Taxes You MAY NDT Deduct

Refinenced Mortgages.—If you had a morigage on your home on October 13.
1987, and refinanced is after that date for more than the balance of the old mortgage, all of the new mortgage is treated as a mortgage described in a babbe Blut, if you refinanced it for more than the balant, if you refinanced it for more than the balant, if you refinanced it for more than the balant of the old mortgage only the and of the new mortgage and it the amount you owed on the old mortgage at the time you refinanced it is traeded as a mortgage described in a fire part of the new • Certain state and local taxes, including general safes the x, tax on gasoline, car inspection fees, assessments for sidewalks or other improvements to your property, tax you paid for someone else, and license fees (marrage, driver's, dog, etc.)

mortgage—see below).

Mixed-Use Mortgages.—It you took out a new mortgage after October 13, 1987 (including refinancing for more than what you weed to borrowing additional amounts on a line-of-credit mortgage you had on October 13, 1987), for purposes described in both b and ca above, you have a mixed use mortgage. The mortgage proceeds is said to be you build, or improve the home it into category be and the rest of the proceeds fit into category be and the rest of the proceeds fit Line of Credit Mortgages.—If you had a line of scendir mortgage your home on October 13. 1987, and you bornowed addronal a mortgage had no mortgage that rine traft, the addronal amounts on this mortgage taken out after October 13, 1987, and are subject to the bruse under bor of the and a mixed-use mortgage—see below).

house, condominium, cooperative, mobile home, boat, or similar property. It must provide basic living accommodations micluding sleeping space, a toilet, and cooking facilities. Note: Additional limits apply if the total amount of all mortgages exceeds the fair market value of the home. See Pub. 936 What is a Home. —A home may be a

More Than One Home.—If you had a main home and a second home; the dollar firmts explained in b and c above apply to the total mortgages in both homes. See Pub. 9.36 for more information.

Line 3a. Enter on line 9.3 deductible mortgage interest you paid functily, or indirectly, to financial institutions for which you creaved a Form 1098. Mortgage interest Statement, Iff you did not receive a form 1098, wortgage interest Statement, Iff you did not receive a form 1098.

If you paid \$600 or more of mortgage interest, the recipiont will generally send you a Form 1098, or smillar statement, by January 31, 1990, showing the total interest received during 1989. Any points you paid will not be shown.

If you paid more interest to financial institutions than is shown on Form 1098, get Pub. 545 to see if you can deduct the additional interest. If you can affach a statement explaning the difference and write 'See attached' next to line 99.

Note: I you qualify for the Mortgage Interest Cedit (see institutions for form 1040, line 46), subtract the emount shown on line 3 of Form 3596 from the fold deductible interest you go 30 d on your home mortgage and enter the result on line 9a

Line 9b. If the recipient was not a financial institution or you did not receive a Form 1098 from the recipient, report your deductible mortgage interest on line 9b.

If you and at least one other person (other than your spouse it you life a pint return) were liable for and paid interest on received the Form 108B, attach a statement to your return showing the name and address of that person. Next to line 9b, write "See altached."

Line 10—Points. Generally, points (including loan origination fees) charged

only for the use of money are deductible over the life of your mortgage Exception. Pour the lide of your mortgage Exception. Pour the loan was stacked to buy of improve your main forme, the points were paid with funds other than those obtained from the lender, it is customary to terge points in the area where the loan was made, and the points paid off in the xeed the points usually charged in that area This generally does not apply to points paid of in the xeed the points and did not known to said with the term of a point of the points and the points paid off in the xeed the points between the loan was made, and the points and dum never the form the definition to the points and the points paid off in the secret free principles. The think the points are all the points are the points are the loan was made and the points paid the points are the loan was made and the points are the loan was made and the points are the points are the loan that the points are the points are the points are the points are the loan was made and the points are the loan was made and the points are the points are the loan was made and the points are the poi

Complete and attach Form 4952, Investment Interest Expense Oeduction, to figure your deduction

 Your only investment income was from interest or dividends. Exception. You do not have to file Form 4952 if ALL of the following apply

 You have no other deductible expenses connected with the production of the interest or dividends.

 Your investment interest expense is not more than your investment income. You have no carryovers of investment interest expense from 1988, and

 You have no passive activity losses For more details, get Pub. 550, investment income and Expenses

 Bank and other general purpose credit cards include the finance charge paid as interest if no part of it was for service charges, membership fees, loan fees, credit Lines 12a and 12b.—Personal Interest.
For 1989, you can deduct only 20% of personal interest (such as interest paid on car loans and credit cards). Include on line 12a interest you paid on. nvestigation fees, etc.

 Revolving charge accounts include finance charges if they were based on your monthly unpaid balances Your personal note for money you borrowed from a bank, a credit union, or

 Loans on life insurance if you paid the interest in cash and report on the cash another person

Installment loans on personal property.
 such as cars (including a business car used in your capacity as an employee) and

 Taxes you paid late. Show only the minteest, do not include any amount that is considered penalty. If the tax is deductible, show it under Taxes You Paid (lines 5 through 8 of this schedule). Note: Special rules apply to interest expense imputed on below-market loans Get Pub. 545.

subsidy payments made by a government agency. Also do not include the interest you Do not include interest paid on your debts by others, such as mortgage interest Interest You MAY NOT Deduct

Certain loans against your interest in a 401(k) plan or a tax-sheltered annuity plan

that were made, renewed, renegotiated, modified, or extended after 1986. (Get Pub. 57S, Pension and Annuity income (Including Simplified General Rule), for details.)

Tax-exempt income This includes interest on money you borrowed to buy or carry wholly lax-exempt securities. This also includes interest paid to purchase or carry obligations or shares, or to make deposits or other investments, to the extent any interest income received from the investment is lax exempt.

A loan on life insurance if the interest is added to the loan and you report on the

 Any kind of business transaction. (Use Schedule C, E, or F of Form 1040 to deduct A debt to buy a single-premium life insurance or endowment contract Get Pub 545 for more details. business interest expenses.)

Lines 14 through 17

Gifts to Charity

You may deduct contributions or gifts you gave to riganizations that are religious, charitable, educational, scientific, or litteray in purpose. You may also deduct what you gave to organizations that work to prevent cruelty to children or animals.

Examples of these organizations are:

Churches, Iemples, synagogues, Salvation Army, Red Cross, CARE, Goodwill Industries, United Way, Boy Scouts, Girl Scouts, Boys and Girls Clubs of Amenca.

Fraternal orders, if the gifts will be used for the purposes listed above.

 Veterans' and certain cultural groups.
 Veterans' and certain cultural groups.
 Vorprofit sethods, hospials, and
 organizations whose purpose is to find a
 cure for, or help people who have, arthritis,
 saftma, buth of leders', certain cashing, systic throsis, dabetes, heart ceebal
 palsy, cystic throsis, dabetes, heart
 palsy, cystic throsis, dabetes, heart
 desase, hemothing, metal illness or
 retardation, multiple scierosis, muscular
 dystrophy, tuberculosis, etc. Caution: If you contributed to a charitable organization and also received a benefit Federal, state, and local governments if the gifts are solely for public purposes.

given), property, or out-of-pocket expenses you paid to to voluntee work for the kinds of organization's described above. If you drove to and from the volunteer work, you may take 12 cents a mile or the actual cost of gas and oil. Add paking and tolls to the amount you claim under either method. (But doin't deduct any amounts that were Contributions may be in cash (keep canceled checks, or other reliable written records showing the name of the organization and the date and amount from it, you may deduct only the amount that is more than the value of the benefit the received. For more information, get Pub. 526, Chantable Contributions. If you do not know whether you may deduct what you gave to an organization, check with that organization or with IRS Contributions You MAY Deduct

Get Pub. 526 to figure the amount of your deduction if any of the following applies Limit on the amount you may deduct repaid to you.)

 Your gifts of capital gain property to certain organizations are more than 20% of Form 1040, line 32, or Your cash contributions or contributions of ordinary income property are more than 30% of Form 1040, line 32,

You gave gifts of property that increased in value or gave gifts of the use of property

 Travel expenses (including meals and lodging) while away from home unless there was no significant element of personal pleasure, recreation, or vacation in the You MAY NOT Deduct As Contributions

Political contributions.

• Oues, fees, or bills paid to country clubs, or Oues, fees, or bills paid to country clubs, or or of oues, fees, or bills paid to country clubs, or yalue of any benefit, such as food undertainment or merchandise, that you received in connection with a contribution to a charitable organization. You paid \$100 to a chariable organization to aited a fund-rasing dimer. Or gigure the amount of your deductible chariable contribution, subtract the value of the dimer from the total amount you paid If the value of the dimer was \$40, your deductible contribution is \$60, your deductible contribution is \$60.

Cost of raffle, bingo, or lottery tickets.
 Cost of tuition.

 The transfer of a future interest in tangible personal property (generally, until the entire interest has been transferred). Value of your time or services.
 Value of blood given to a blood bank.

a. Individuals. • Gifts to:

c. Groups that are run for personal profit b. Foreign organizations.

d. Groups whose purpose is to lobby for changes in the laws.

e. Civic taggues, social and sports clubs, abor unions, and chambers of commerce. Recordeteeping, I you gave property, you should keep a receipt or writter statement from the organization you gave the property to, or a reliable written record, that shows the organizations same and address, the date and location of the gift, and a description of the property. For each gift of property, you should also keep reliable written records that change in the gift, and a description of the property. For each gift of property, you should also keep reliable written records that include:

a. How you tigured the property's value at the time you gave it. (If the value was determined by an appraisal, you should also keep a signed copy of the appraisal.)

b. The cost or other basis of the property

if you must reduce it by any ordinary income or capital gain that would have resulted it the property had been sold at its fair market value. c. How you figured your deduction if you chose to reduce your deduction for gifts of

Note: I your total deduction for gifts of properly is over \$500, or if you gave liess than you return enterest in the property, or you made a "qualified conservation contribution" under section 170(h), your recots should contain additional information. Get Pob. \$26 for details. d. Any conditions attached to the gift. capital gain property.

Page 25

Line 14. Enter the total contributions you made in cash for by check (including out-of-pocket expenses) if you gave \$3.000 or more to any one arganization, show to whom and how much you gave in the space provided

Line 1S. Enter your contributions of property if you gave used farms, such as clothing or furniture, deduct their, such as clothing or furniture, deduct their such amarket value at the firm eyong ase them market value at the firm eyong use them market value at the firm eyong use them are market value at white 3 km walling puyer would pay a willing seller when mether has to buy or sell and both are aware of the conditions of the sale. If the amount of your deduction is over \$5.000, you may also have to get appraisals of the values of the donated property. For this purpose, the donated property. For this purpose, the donated property for this purpose, the donated property. For this purpose, and deduction REFORE applying any income immations that could result in a carryover of contributions See Form 8283 and its

Line 16. Enter on line 16 any carryover of contributions that you were not able to deduct in an earlier year because they exceeded your adjusted gross income limit 5ee Pub 526 for details on how to figure a

Line 18

be line. If a report casualty or thert losses of property that is not trade or business, income producing, or tent or royalty property. Complete and attack form 4684, Gasualities and Thefts, to figure that one state of the 18 of Schedule A the amount of loss from Form 4684. Casualty and Theft Losses

Losses You MAY Deduct

Vor may be able to deduct in open to deach loss caused by their, vandalism, free storm, and car, bodt, and other accidents or similar causes You may also be able to deduct money you had ma financial matrition but to st because of the missivency of bakwuptcy of the institution.

a. the amount of EACH separate casualty or theft loss is more than \$100, and You may deduct nonbusiness casualty or theft losses only to the extent that—

b. the total amount of ALL losses during the year is more than 10% of your adjusted gross income on Form 1040, line 32 Special rules apply if you had both gains and losses from nonbusiness casualties or thefts. Get Form 4684 for details.

Losses You MAY NOT Deduct

 Breakage of china, glassware, furniture, and similar items under normal conditions Money or property misplaced or lost

Progressive damage to property
(buildings, clothes, trees, lett, caused by
termites, moths, other insects, or disease
Use line 21, or Schedule At to deduct the
costs of proving that you had a property
loss. (Examples of these costs are appraisal
fless and phrologaphs used to establish the
amount of your loss.)

For more details, get Pub, S47, Nonbusiness Disasters, Casualties, and Thefts, It also gives information about Federal disaster area losses.

Employees and self-employed persons (including partners) can deduct certain moving expenses

You can take this deduction if you moved from can take this deduction if you may not meet a starter from your old home was 15 miles that the from your old workplace if you home was from your old workplace if you now workplace must be at least 35 miles from your old home if you meet these requirements, see Tele-Tax Information in the nidex (poor o 304) or bub. 521. Moving Experses, Complete and attach from 304 from 304 from 191 if you began work at a new workplace outside the linked states of earlier on lina 19 if you began work at a new workplace outside the Linked States or its possessions; get Form 3303 from 181 from 3303 from 181 from 181 from 3303 from 181 from 181

Lines 20 through 25 Miscellaneous Deductions

Generally, the 2% limit applies to job expenses you poind for which you were not rembursed (line 20). The limit also applies to cerain expenses you gain of a produce or collect it aable income (line 21). See the instructions for ines 20 and 21 for examples of expenses to claim on these Most miscellaneous deductions cannot be deducted in full. You must subtract 2% of your adjusted gross income from the total. You figure the 2% limit on line 23.

The 2% limit does not apply to certain other miscellateus expenses that you may deduct. These expenses can be deducted in on ine 25. The line 25 instructions describe these expenses included are deductible genibing losses (other extent of winnings) and certain tobe expenses of handledged the handledged employees. See Pub. 529, Miscellaneous Oeductions. (or more information.

Expenses Subject to the 2% Limit (Lines 20 and 21)

Line 20. Use this line to report job expenses you paid for which you were not reimbursed. In some cases, you MUST first fill out Form 2106. Employee Business Expenses. Fill out Form 2106 it

1. You claim any travel, transportation, meal, or enterfainment expenses for your job. OR.
2. Your employer paid you for any of your job expenses reportable on inte 20.
If 1 or 2 above applies, enter the amount from line 13 of Form 2106 on line 20 of Schedule A.

If you don't have to full out Form 2106, just fish the year and mount of your of spears and the doned fine for line 20. If you need more space, affach a statement showing the type and amount of the appears E fine one total in the amount space for line 20.

 Travel, transportation, meal, or entertainment expense. (Note: If you have any of these expenses, you must use Form 2106 for all of your job expenses). Examples of expenses to include on line

Union dues.
 Safety equipment, small tools, and supplies you needed for your job.

Uniforms your employer said you must have, and which you may not usually wear away from work

 Protective clothing, required in your work such as hard hats and safety shoes and Physical examinations your employer said

 Dues to professional organizations and chambers of commerce. Subscriptions to professional journals you must have

Business use of part of your home but only if you use that part acclusively and on a regular basis in your work and for the requiar basis in your work and for the orienteness of your employer for details, including limits that apply, see Tete-Tax in information in the index (pops no. 309) or pub. SB. Rusiness Use of Your Home Fees to employment agencies and other costs to look for a new job in your present occupation, even if you do not get a new job

Education experies you paid that were required by your ehiboyer, or by law or regulations, to keep your salesy or to b In general, you may also micholf the cost of keeping or improving skills you must have in your lob For more details. See Tele-Tax information in the more (topic no. 3) 30 reducation expenses see not deductable. See Educational Expenses. Some education expenses are not deductable. See Expenses You MAY YOU Deduct.

Oeduction for repayment of amounts under a claim of right if \$2.000 or less.

Line 2. Use this line for amounts you paid to produce or collect tasable income, manage or profect property life for earning manage or profect property life for earning morrome, and for tax preparation fees. Lint if the type and amount of each experse on the object set for line 2. It you need more space, affacts a statement showing the type and amount of each experse fine more space, affacts a statement showing the type and amount of each experse fine more data in the amount space of fulline 2. Examples of these expenses are

 Safe deposit box rental.
 Certain legal and accounting fees Tax return preparation fee

 Your share of the investment expenses of a regulated investment company. Custodial (e.g., trust account) fees. Clerical help and office rent

Certain losses on nontederally insured deposits in an insolvent or bankrupt financial institution. For more information (including limits on the amount you can deduct), see Pub 529

Expenses NOT Subject to the 2% Limit (Line 25)

Use this line to report miscellaneous deductions that are NOT subject to the 2% deductions that are NOT subject to the 2% AGI limit. Only the expenses listed below can be deducted on line 25 Gambling losses to the extent of gambling winnings, Report gambling winnings on Form 1040, line 22.

Federal estate tax on income in respect of

 Occuction for repayment of amounts under a claim of right if more than \$3,000. See Pub. 525. Amortizable bond premium on bonds acquired before October 23, 1986

 Impairment-related work expenses of a handicapped person. Unrecovered investment in a pension.

belongs to another person (such as your child). Several lines above line 3, out a subtotal of all interest income listed on lines. I and 2. Below this subtotal, write.

"Nominee Distribution" and show the List the type and amount of each expense. Enter one ditain the amount page for line 25. For more information on these expenses, get Pub. 5.29

some expenses are not deductible at all Expenses You MAY NOT Deduct

 Personal legal expenses xamples are

interest amounts you received as a

Lost or misplaced cash or property (but see casualty and their losses)

 Expenses for meals during regular or extra vork hours The cost of entertaining friends

 Education that you need to meet minimum requirements for your job or that will qualify you for a new occupation Expenses of going to or from work

a. Travel as a form of education
b. Attending a seminar, convention, or
similar meeting unless it is related to your
employment Expenses of

c. Adopting a child, including a child with special needs

Expenses of producing tax-exempt Fines and penalties

Tax-Exempt Interest. If you received a form 1099-11/17 for tax-everprinterest. Such as from municipal bonds, report the interest on the 2. Several those above tine 3, put a subtotal of all interests listed on lines. I and 2. Below this subtotal write "Tax-Exempt Interests listed on lines. Exempt Interests' and show the amount. Subtract this amount from the subtotal and enter the result on line 3. Be sure to also include the last as exempt Interest on form

instructions for Schedule B nterest and

nctude this tax 1040, line 8b.

Dividend Income Purpose

Use Schedule B if you are filing Form 1040 and you Had more than \$400 in taxable interest.

Had more than \$400 in dividends.

Part III of the schedule asks you to answer questions about foreign accounts and trusts Were a grantor of, or transferor to, a foreign trust. Had a foreign account, or

Dividend Income Part II

To see what dividend income you must report, read the instructions for Form 1040, line 9, on page 10. The payer should send you a Form 1099-DIV showing dividends you must report. A copy of the form is also sent to IRS. If the total dividends from all payers are over \$400, full in Parts II and III.

The payer should send you a Form 1099-01N or form 1099-01N. It opplieable, showing interest you must report A copy of the forms a slos-sent to IRS if the total taxable interest from all payers is over \$400, fill in Parts I and III.

To see what interest income you must report, read the instructions for Form 1040, line Ba, on page 10

Interest Income

Part

Report on line 4 ALL of your dividend morone. Include capital gain and nontrachle distributions. They will be decuted on inne 56 and 7. Include cash and the value of stock, property, or merchandise you received as a dividend. If you owned straines in a multidal fund, see Pub. 564, Mutual Fund Distributions. Line 4

Report on line 1 the interest portion of any payments you received from an individual based on a take-back mortgage or other form of seller (inancing that resulted from

Line 1

the sale of your home or other property Show the payer's name and the amount

List the payer's name and show the amount of income. If securities are held by a brokenge firm (in 'street name'), lest the name of the brokenge firm shown on Form 1099-DIV.

you received, including dividends you

than seller-financed mortgage interest) that you received or that was credited to your account so you could withdraw it List each payer's name and show the amount

Report on line 2 ALL taxable interest (other

Line 2

received, as a nominee, that actually belong to another person (such as you child), even if you later distributed some or all of this income to others. Several lines above line 5, put a subtotal of all dividents listed on nine Bostribution of all dividents listed on nine Bostribution and show the a., nounts you received as a nominee. Subtract these result on line 5. nominee. Subtract these amounts from the subtotal and enter the result on line 3 Note: If you received interest as a nominee, you must give the actual owner a Form 1099-INT, unless the owner is your spouse.

Note: If you received dividends as a nominee, you must give the actual owner a Form 1099-DIV, unless the owner is Accrued interest. When you buy bonds between interests payment ledges and gay accrued interests to the seller, this interests that shalls the heeved a Form 1099 for interests as a purchaser of a bond with accrued interest, follow the rules above under Naminees to see how to report the accrued interest, follow the rules above under Naminees to see how to report the accrued interest on Schedule B. But

Part III

Fill in this part if you had more than \$400 of interest or dividend income; if you had a foreign financial account; or if you were the granfor of, or transferor to, a foreign fust. Foreign Accounts and Foreign Trusts

Lines 10a and 10b

dentify the amount to be subtracted as

1. At any time during the year you had an interest in or signature or other authority over a financial account in a foreign country (such as a bank account, securities Check the Yes box on line 10a if either 1 or 2 below applies to you.

account, or other financial account).

Exception. Check No if any of the following applies to you.

The combined value of the accounts was \$10,000 or less during the whole year.
 The accounts were with a U.S. military banking facility operated by a U.S. financial institution.

Original issue Discount (OID). If you are exporting OID in an amount less than the amount shown on Form 1099-OID. follow the ulse above for Nomines or Accused Interest, whichever applies, to see how to report the OID on Schedule B. But identify the amount to be subtracted as "OID Adjustment".

 You are an officer or employee of a commercial bank that is supervised by the Comptroller of the Currency, the Board of Governors of the Federal Reserve System, or the Federal Deposit Insurance Amarizable Band Premium. Il you are deducing your intrest income on a bond by the amount of a mortizable bond premium. Paperf the folial interest on the bond on line 2. Several interest on the bond on line 2. Several interest on the bond on line of all interestitated nines. I and 2. Below this sublocal, write "ABP Adjustment" and show the amount. Subtract has amount from the sublocal and enter the result on line 3.

Corporation, the account is in your employer's trans, AND you do not have a personal financial interest in the account. You are not fined to fined with the account. A you are not independ to an attornal securities exchanges or with assets of more than \$1 million and \$60 or more shareholders of lecoch, the account is in your employer's name; you do not have a personal infancial interest in the account; and the corporation should have all offer than and the corporation is the hand infancial interest in the account; and the corporation is the hand infancial interest and the corporation is the hand infancial influence that the hand includes the account.

2. You own more than 50% of the stock in any corporation that owns one or more

foreign bank accounts.

Get Form TD F 90-22.1 to see if you are considered to have an interest in or signalure or other authority over a financial signalure or other authority over a financial account in a foreign country (such as a bark account, or other financial account). You can get the form by writing to the IRS Forms, Distribution. Center for your state, as shown on the inside back cover.

If you checked the Yes box on line 10a, write the name of the foreign country or countries in the space provided on line 10b. Affach a separate sheet if you need more If you checked the Yes box on line 10a, file Form TD F 90-22. I by June 30, 1990, with the Department of the Treasury at the address shown on that form. Do not attach Form TD F 90-22. I to Form 1040.

Capital Gains and Losses nstructions for Schedule D

Most property you own and use for personal purposes, pleasure, or investment its a capital asset. For example, your house, furniture, car, stocks, and bonds are capital furniture, car, stocks, and bonds are A capital asset is any property held by a taxpayer except the following: Capital Asset Caution: At the time these instructions were printed. Congress, was considering legislation that could charge some of the lunes that apply to Schedule D and these instructions. When Congress completes its action, we will have the steps necessary to publicize the final rules.

Use Schedule D to Purpose

 Report gains from involuntary conversions of capital assets not held for Report a sale of a capital asset. business or profit

Make the long-term capital gain election or lump-sum distributions Reconcile Forms 1099-8 you got for bartering transactions (See Part VI.)

c. Depreciable property used in your trade or business even if it was fully depreciated

d. Real property (real estate) used in your trade or business.

Jse Form 4797, Sales of Business Property, instead of Schedule D to report

 The sale or exchange of trade or business property, depreciable and amortizable property, oil, gas, geothermal, or other mineral property, and section 126 property The involuntary conversion (other than by casualty or theft) of trade or business property and capital assets held for business or profit.

The disposition of other noncapital assets not mentioned above.

Use Form AGB4, Casualities and Theffs, to report involuntary conversions of property due to casualty or theft.

Get Pub. 544, Sales and Other Dispositions of Assets, and Pub. 550, Investment Income and Expenses, for

Form 1099-A, Information Return for degulation or Abandonment of Secured Property, if you received a form 1099-A from your lender, you may have gain or loss to report because of the acquisition or abandonment. Get Pub. 544 for details

Capital Gain Elections on Lump-Sum Distributions From Qualified Retirement Plans

Capital Losses The amount of a lump sum distribution that deadlife she was one period in an expension of the she was one of

the balance on that form instead of Form 1040, lines 17a and 17b.

 A fiduciary and a beneficiary of the same A fiduciary and a fiduciary or beneficiary of another trust created by the same grantor An individual and a tax-exempt organization controlled by the individual or the individual's family A partnership and a corporation if the

Get Pub. 544 for more information on sales and exchanges between related

 Stock in trade or other property included in inventory or held for sale to customers. b. Accounts or notes receivable you received for services in the ordinary course of your trade or business, or from the sale of any property described in a, or for services you performed as an employee.

if you dispose of (1) an asset used in an artify to which the af-risk titles apply, or (2) any part of your interest in an activity to which the artisk tures apply, and you have amounts in the activity for which you are not arrisk great the instructions for Form 6.198. At fisk Limitations. When the loss become allowable under that risk rules, it is then subject to the passive activity uides of Form 6.582, passive Activity, uides the ministrons, and its instructions to see how to export capital gains and losses from a passive activity e. A copyright, a literary, musical, or artistic composition, a lefter or memorandum, or similar property. (1) created by your personal efforts; or (2) prepared or produced for you fin the case of a fefor, memorandum, or similar property), or (3) that you received from a latapayer mentioned in (1) or (2), in a way (such as by gift) that entitled you to the basis of the previous owner.

 Wash sales of stock or securities. Get Pub. 550 for details. Transactions by a securities dealer.

Certain real estate subdivided for sale which may be considered a capital asset.

Separate your capital gams and losses according to have long year. The holding period for long the capital gams and dissess smore than one year. The holding period for short-term oppital gams and dissess is more than one year. The holding period for short-term oppital gams and fossess is not year of less. To figure the holding period, begin counting on the day lifet you received the property and include the day you desided the property and include the day you deside the day of it. Use the rade dates for date acquired and data sold for stocks and bonds on an exchange or over the counter market.

Generally, a nonbusiness bad debt must be treated as a broth term capital loss. See Pub 550 under the section entitled Nonbusiness Bad Debts for what qualifies as a nonbusiness bad debt and how to enter it on Schedule D

The capital loss that can be deducted after offsetting capital gains is limited to \$3,000 (\$1,500 if married filing a separate return)

Do not deduct a loss from the direct or indirect sale or exchange of property between any of the following: Losses That Are Not Deductible

Members of a family
 A corporation and an individual or a fiduciary owning more than \$0% of the

· A grantor and a fiduciary of a trust If you elect to include net unrealized appreciation (VIAM) in income, a portion of the amount from Form 1099-R, Box 6, can generally receive capital gain treatment. See the Instructions for Form 4972 for details.

same taxpayers own directly or indirectly more than 50% of the capital interest, or profits interest, in the partnership and corporation

The following items may require special treatment Items for Special Treatment and Special Cases

 Bonds and other evidence of indebtedness. Get Pub 5S0 for details. I, U.S. Government publications, including the Congressional Record, that you received from the government, other than by unchase at the normal sales prince, or that you got from another langueye who had received in a smiller way. If your basis is determined by reference to the previous

Gain on the sale of depreciable property to a more than 50% owned entity, or to a trust of which you are a beneficiary.

Short-Term or Long-Term

Gain on the disposition of stock in an interest Charge Domestic International Sales Corporation.

corporation as paid-in surplus or as a contribution to capital, or to a foreign trust or partnership Gain on the sale or exchange of stock in certain foreign corporations. Transfer of property to a foreign

Transfer of property to a partnership which would be treated as an investment company if the partnership were incorporated.

Sales of qualified reinvested dividends from a qualified public utility. Get Pub. 550 for details.

 Loss on sale, exchange, or worthlessness of small business stock (section 1244 Transfer of appreciated property to a political organization.

In general, no gan or loss is recognized on a transfer of property from an individual to a spouse or a former spouse (but only if the transfer is medient to divorce). Get Pub. 564, Tax Information for Divorced or Separated Individuals.

Amounts received on the retirement of a debt instrument generally are treated as received in exchange for the debt instrument.

• Losses from the disposition of wetlands and nightly enotible croplands converted to agricultural use (other than investock grazing) after March 1, 1986, are reported on 26 healing. Dut gains are reported on 6 mm 4/397.

For rules on nontaxable exchanges, gifts of property, and inherited property, get Pub 544

For treatment by shareholders of corporate liquidations, get Pub. 542, Tax Information on Corporations.

For information on mutual fund transactions, get Pub. 564, Mutual Fund Distributions

Gain or loss from the closing or expiration of an option that is not a section 1.256 contract, but that is a capital asset in your hands, is reported on Schedule D. Gain or Loss From Options

If an option granted (written) expired, enter the expiration date in column (b), and write "EXPIRATION" in column (e) If a purchased option expired, enter the expiration date in column (c), and write "EXPIRATION" in column (d).

Fill in the other columns as appropriate. Get Pub \$50 for further details. Exchange of Like-Kind Property

Report the exchange of "like-kind" property when you exchange business or investment peoperty of property of disposed of Enter the date you acquired it in column (b), and the date you acquired it in column (b), and the date you acquired it in column (c). Mine "like-kind exchanged in column (b), and the date you acquired it in column (c) and of the date you acquired it in column (c). And the date you acquired it in column (c) and (g).

Assets Held for Personal Use Assets Held for Personal Use Gant from the aset or exchange of this groperty is a capital gain. Report it on sale or exchange of this property is not exchange of this soporary is not exchange of the sale or exchange of the sale or exchange of the state held for personal use (other than your main home), your must report the transaction on Schedule D.

For example, you have a loss on the sale of a vecation home that is not your main home. Report to an inez did or 9d, depending no involving you wreal the home. Complete columns (a) Irrough (e). Since the loss is not deductible, enter zero in columns (f) and (g)

Disposition of Partnership Interest
A sale or other disposition of an interest in a
partnership may result in ordinary income.
Get Pub. 541, Tax Information on
Partnerships

Long: Term Capital Gains From Regulated Investment Companies Include in income as a long-term capital gain the amount shown on Form 2439, Notice to Sheambolder of Undistributed Long: Term Capital Gains, that represents your share of the undistributed capital gains

of a regulated investment company. Enter the fat spad by the company as shown on Form 2439 on Form 1040, line 62 Add to the basis of your stock, the excess of the amount included in income over the credit. See Pub. 350 for more information.

1 in a statement that you attach to Schedule D. See Pub. \$50 for more information.

Column (d)

Sales Price

Enter capital gain distributions paid to you dunng the year as long- term capital gain on line 13 regardless of flow long you have held your investment. See Pub. 550 for more information. Capital Gain Distributions

Enter in this column either the gross sales price from the sale. If you soid stocks or bonds and you received a Form 1099-B or similar statement from your broker that shows gross sales price, enter that amount in column (d.). However, if the broker that shows gross sales price, enter that amount in column (d.). However, if the broker advised you that gross proceeds (gross sales price) lass commissions and gross sales price in this column, do not include the commissions and option perminus in column (e). If the net amount in column (e). If the net enter some said sales price enteres on lines 2 and 99, column (d.) to Enter the totals on lines 2 band 99, column (d.). Einer the totals on lines 2 band 99. column (d.).

Sale of Your Home
Use Form 21.9. Sale of Your Home, to
report a gan of loss from the sale of your
man home whether or not you bought
another one. For more information, get Pub.
523, Tax Information on Selling Your Home

Installment Sales

If you sold property at a gain (other than publicly typeds clotics or securities), and you will receive a payment in a tax year after the year of sale, you must report the sale on the installment method unders, you elect not to. Use form 6224, installment Sale apprinent in 1989 for a sale made in a payment in 1989 for a sale made in earlier year on the installment method.

Cost or Other Basis

Column (e)

If you want to elect out of the installment method, report the sale as follows on a timely filed return (including extensions):

(1) Report the full amount of the sale on Schedule D.

In general, the cost or other basis is the cost of the property by burchase commissions, improvements, and minus deprecation, an anotization, and depelbour, if you unherited the property or got it as a gift in a last-free exchange, involuting connection or "wash sale" of stock, you may not be able to use the actual cash cost as the basis. I you do not use cash cost, attach an explanation of your basis.

(2) If you received a note or other obligation and are reporting at eless than face value (including all contingent payment obligations), complete Part V. If you received more than one, enter the amounts separately in the spaces in Part V. Get Pub. 537, Installment Sales, for

Section 1256 Contracts and Straddles more details

Use Form 6781, Gains and Losses From Section 1256 Contracts and Straddles, to teaping suits and losses from section 1256 contracts and straddles. Get Pub. S5D for more information.

The cost or other basis of an original issue discount (OID) debt instrument is increased by the amount of OID that has been included in gross income for that instrument.

Specific Instructions Line1

Enter your total sales of stocks, bonds, etc. reported for 1995 to you on to form(s) 1099-8 or on any equivalent substitute statement(s) forter real estate transactions reported to you on form 1099-5 or on an equivalent substitute statement on time 2d or 9d. Reconcile Forms 1099-B for Sales of Stocks, Bonds, etc.

Enter all sales of stocks, bonds, etc., whether on routy out-cluelly reselved a form 1099-8. You can use abbreviations to describe properly you list as long as your abbreviations are based on the description. In properly as shown on form(s), 1099-8 or on an equivalent substitute statement(s). If you need more space to list statement(s), If you need more space to list Increase your cost or other basis by any experse of sale, such as Duner's fees, commissions, state and local fransfer taxes, and option premiums before making an entry in column (e), unless you re ported net sales price in column (of). In an and a differs from the total of times 2c and 9c, column (d), affach as a statement and 9c, column (d), affach as a statement explaining the difference. For example, there would be ad ofference between line 1 and the total of lines 2c and 9c, column (d), if you received 8 from 10998 fit on a linem, that represents a return of capital. A return of capital reduces the basis of your stock and is not taxed until your basis in the stock and is not taxed until your basis in the stock and is not taxed until your basis in the stock and is not taxed until your basis in the stock and is not taxed until your basis in the stock and in the first of an in the stock and in the stock and

Itansactions, complete and attach Schedule
10. (This is an evo polinoid form for 1999 to
list additional transactions). You may use as
many Schedule D. I as you meet to list
transactions. The totals from Schedule D.1
which you enter of Schedule D. Innes 2b and
9. columns (d). (f), and (g), should be the
combined botals or all your Schedules D.1

Lines 2d and 9d

Enter sales and exchanges of other capital assets, including real estate transactions apported to you on Form(s) 1099-S or on an equivalent statement, unless you reported them on Form 2119, 4797, or 6252

Lines 6 and 15

You may have a captial loss carryover from 1898 to 1999 if the loss on your 1988 Caredule D, line 18, was more than \$3.00 (15.50), if merited lining a separate return), or if line 18 showed any loss and table income on your 1988 Form 2040, line 37, was zero.

Do not use Part IV or your 1988 Schedule D to tigure your carryover to 1999 because the law was changed after that form was mired instanced, use the worksteet he blow But, if you already rigured your carryover to sing the worksteet in De 53.8 Rev January 1989, which reflected the law farmage, erret free amount from lines 8 and 17 of that worksheet, no your 1989 Schedule D, lines 6 and 15, respectively

Worksheet To Compute Capital L Carryovers From 1988 to 1989 (Keep for your records)

Purpose

1. Exter stable income from your 1989 Form 1040, line 37 If your 1986 Form 1040, line 37 if your 1986 Form 1040, line 35. Frier in a mount of form 1040, line 35. Frier lite result here. To show a negative amount enclose it in (perenthess)

When selling stock, adjust your basis by subtracting all the nontaxabled distributions you received before the sale. Also adjust your basis for systock spirit. Get Pub. 550 to see how to figure your basis of stock that spit during the time you owned it. The basis of property acquired by gift generally is the basis of the property in the analysis of more than a property in the abasis of more property in the analysis of tomat decedent is generally the far market value at the date of death.

Note: For tines 2 through 17, treat all amounts spositive
2. Enter the lass from your 1988
3. Enter the lass from your 1988
3. Enter the amount from your 1988 for the amount from your 1988 from 1900, line 36
4. Combine lines 1. 2. and 3. If
zero or ties, enter zon 16. Enter the smaller of line 2 or line 4.

Note: Complete lines 6 through 10 below only there is a loss on your 1988 Schedule D, line and line 19 Otherwise, skip to line 11 Schedule D, line 8 Schedule D, line 8

If a charidable confliction deduction is allowed because of a sail of property to a charidable organization, the adjusted basis or or determining gan from the sail or an amount which has the same action to the adjusted basis as the amount realized has the adjusted basis as the amount realized fias the fair market value.

Schreduler Limite 1 above

8. Enter amount from line 5 above

10. Subtract line 9 from line 6 if a serior in serior line is serior line in line is your short-term capital loss earnyow ir from 1988 to line 6 in line 7 and line 1 2 Othernose, stopp inter and line 1 2 Othernose, stopp inter 8 in line 1 2 othernose, stopp inter 8 in line 1 2 othernose, stopp inter 8 in line 1 2 other interests 1 in line in line 1 2 other interests 1 in line in line 1 2 other interests 1 in line in line 1 2 other interests 1 in line in line 1 2 other interests 1 in line in line 1 2 other interests 1 in line in line 1 2 other interests 1 in line in line 1 2 other interests 1 in line in line 1 2 other interests 1 in line in line 1 2 other interests 1 in line in line i 7. Enter the gain from your 1988 Schedule D. line 17

For more information, get Pub, SS1, Basis of Assets.

Lines 2a and 9a

12. Enter the gain from your 1988 Schedule D, line B Enter amount from line 5 above . Enter amount from line 6 above

14. Enter amount from line 6 above
15. Subtract line 14 from line 13 11
2 and of lies, enter zero
16. Add lines 12 and 15
17. Subtract line 16 from line 11 If
2 are of less, enter zero lins is
you'r lang-ten a datal liess
carryover from 1988 to 1999.
Enter this amount in your 1989
Schedule 0, line 15

Line 20

If form 1040, line 37, is zero, subtract the amount on Form 1040, line 36, from the amount on Form 1040, line 38. Enter the result To show a negative amount (a loss), enclose it in parentheses.

If the property is a dwelling unit, check "Yes" if you or your family used the unit for personal use more than the greater of

If the property is not a dwelling unit, check "No."

Part VI

This part will enable IRS to compare amounts of battering income reported to you on Forms 1099-8 with amounts you report on your tax return. For details on bartering income, get Pub. \$25, Taxable and Northazable Income.

What is personal use? A day of personal use is any day, or part of a day, that the unit was used by

you for personal purposes

1. 14 days; or 2. 10% of the total days it was rented to others at a fair rental price.

Supplemental Income Instructions for Schedule E and Loss

anyone in your family or in the family of someone else who owns part of the unit.
 The day is not treated as personal if the unit is rented at a fair rental price to that person as his or her main home.

any other person for personal purposes, that person owns part of the unit (unless rented to that person under a "shared equity" financing agreement)

If you checked "Yes" and rented the unit of to led to less than 15 days, you may not deduct any rental expenses But if you teemze deductions on Schedule A, you may deduct interest, taxes, and casualty losses You do do not have to report the rental income If you checked "No," you can deduct all you expenses for the rental part, subject to the arrisk and passive activity loss rules explained on page 32. anyone under an agreement that lets you use some other unit anyone who pays less than a fair rental price for the unit Nate: If you attach your own schedule(s) to proport income of loss from any of these sources, use the same format as on Schedule E facts separately on Schedule E the total income and the total fors for each part. Enclose foss figures in (parentheses) from rents, royalties, partnerships, S corporations, estates, trusts, and REMICs Use Schedule E to report income or loss

Part

Use Part I'ro report rental and royally imcome and repeties? I'vo own a part interest in rental property, you may a part interest in rental property, you may report you part on Schedulle E. See the instructions for lines 4 and 5 to determine instructions for lines 4 and 5 to determine instructions for lines 4 and 5 to determine instructions for lines and royalty in come should be reported on Schedulle C. instead

If you have more than three rental or systly properties, complete and attach as many Schedules E as you need to list them Complete Intens. 1, 2, and 3 for each property But fall in column D only on one Schedule E. The figures in column D on that Schedule E. The figures in column D on that old all the schedules.

If you checked "Yes" and remed the form of that all the shall be able to deduct all your creatal expenses You and deduct your mortgage meterst, real estate taxes, and casually losses for the remedia per on Softeduler Vou can also deduct your other rental expenses that are not related to your use of the unit as a home, such as advertising expenses and restors feet a lany income is left after deducting these expenses, you can then deduct other expenses. But you cannot deduct more than the income that is left carry amounts you cannot deduct to 1990 See Pub. 527, Residental Rental Property (including Rental of Vacahon Hemes), for Luding Rental of Vacahon Hemes), you can be a low much interest themselves and the second of the case of the much interest themselves. Line 3.—Rental Real Estate Properties with Active Participation.—A tental real estate activity is generally a passive activity cases from passive activities. See the instructions for inn 24 and the Passive Activity Loss Ruise on page 32 for more details. However, a special rule applies si you actively participated (defined on page 31) in rental real estate activities and had losses from them. In general, you may be able to deduct

Purposes.—If you rented out a dwelling unit and also used it as a dwelling unit and also used it as a home during the year, you may not be able to deduct all the expenses for the rental part. Advelling unit (unit) means a house, apartment, condomnuum, mobile home beat, or like property. Check the "Ves" or "No" box on the purpose to provide the property check the "Ves" or "No" box on purit family used the property for personal purposes in 1999.

filers of form 1041 Enter your employer dentification number in the block for "Your social security number."

Income or Loss From Rentals and Royalties

If you also need to use page 2 of Schedule E, use the same Schedule E on which you enfered the combined totals in

Lines 1 through 3

Line t.—Show the kind of property you rented out, for example, "brick duplex." Give the street address, city or town, and state. You do not have to give the ZIP code.

up to \$25,000 in losses from all rental real settle activities in which you actively participated. However, other amounts apply fyou are marned filing separately.

Active Participation. The active and anticipation requirement can be met admicipation requirement can be met admicipation requirement can be met admicipation regular, continuous, and substantial involvement in operations. But you must have participated in making management decisions or arranging of management observes sorves (such as repeats) in a significant and bond side sense. In a significant and bond side sense and management offercions of the receivent in this context include approxing new treantis, context include approxing new treantist context include approxing rew treantist crepair expenditures, and other similar decisions. Check the "Ves" or "No" box on line 3, whichever applies, to indicate whether you actively participated in 1989 in each rental real estate activity fisted on line 1.

You are not considered to actively applicable it an anythme during the bax participate it, at anythme during the bax year, your interest in the activity) was less than 10% (by value) of all interests in the activity For more information, see the Tristructions for Form 585.2, Passive Activity Loss Limitations and Pub. 925, Passive Activity and At-Risk Rules.

Line 4

If you were not in the real estate sales business but received rent from property you own or control, report it on line 4, include room and other space rentals. If you received services or property instead of money as sent, report it is market value. If you received farm rental income, report it on form 4835. Farm Retail income and to form 4835. Farm Retail income and Expenses. See Rental Income From Farm Production or Crop Shares, below. If you provided significant services to the renter or sold real estate as a business, do not report the income on line 4. Instead, report it on Schedule C.

Rental Income From Farm Production or Crop Shares, Flooti farm rental income and expenses on Form 4835 if (1) you received tental income based on crops or inestock produced by the tenant, and (2) you did not manage or operate the farm to any great extent. Note: A loss from this kind of activity may be subject to the passive activity loss rules. See Pub. 925 for more information.

If you use Form 4835, enter or fine 28 of Schedule E the net farm rental income or to as from Form 4835, Also include the gross farm rents from Form 4835, line 7, on Schedule E, line 43. Note: For estimated tax payments, income received from your share of crops and rental based on farm production is considered income from farming.

Report on line 5 royalties from oil, gas, or mineral properties foot nicholing operating oil, gas, or mineral interests); copyrights; and patents. It you received \$1.0 or more in royaltes. by January 31.1990, you should not other than 1099-MISC, or similar statement, showing them. If you are in business as a self-employed writer.

inventor, artist, etc., report your income and expenses on Scheedule. You may be able to treat amounts received as able to treat amounts received as armounts received as amounts received on the disposal of coal and inon ore as the sale of a capital asset to of details, see Pub. 544, Sales and Other Dispositoris of Assets.

if state or local taxes were withheld from oil or gas payments you received, enter on line 3 the gross amount of royalty, include the taxes withheld by the producer on line 16.

Caution: If you received a credit or refund of overpaid windfall profit tax in 1989, see the instructions for line 42.

Lines 6 through 22

Enter your retails and roughly expenses for each property in the appropriate columns. You can deduct an amount for the operication of rental property and all normal expenses, such as bases, interest, repairs, insurementer, maintenance, and agents commissions.

Do not deduct the value of your own labor, capital investments, or capital improvements.

Renting Out Part of Your Home. If you rent out only part of your home or other property, deduct the part of your expenses that apply to the rented part.

Expense 10 Rehabilitate Low-Income Housing, You paid or incurred to rehabilitate Low-Income Housing, You may amonfree part of the costs strong and incurred to rehabilitate qualified to low-income housing if the rehabilitate qualified to low-income housing of the rehabilitation who have a retedit. See Form 8586, Low-Income Housing Credit. Form \$582, Chr. Passaw Activity Credit Limitations, and Pub. 572. General Business Credit. Also, get Pub. 925 at the low-income housing to learn how the passawe activity loss rules apply to low-income housing. Housiness are supply to low-income housing of the costs you paid or incurred in 1989 to empwe arranes to he had deduct up No. 335, 300 of the costs you paid or incurred in 1989 to empwe arranes to he had controlled to the costs you paid or incurred in 1989 to empwe arranes to he had controlled to the costs you paid or incurred in 1989 to empwe arranes to he for had a remarked to the had controlled to the costs you paid or incurred in 1989 to empwe arranes to he for him and compared and the details of the costs you had or incurred in 1989 to empwe arranes to he for him and the had arranes to he for him and more than the Hadden and the had a for the costs you had a for him and had a for hi

Lines 12 and 13

In general, to determine the interest species allocated by you will have to keep records to show how you will have to keep records to show how the proceedes of each debt where used. Specific fracing rules apply for allocating bed proceedes and repayment of the debt. See Pub. 545 for details.

If you have a mortgage on your rental property, enter on line 12 the interest you paid for 1989 to banks or other financial mistitutions. Be sure to fill in column D. Note: If the recipient was not a financial institution or you did not receive a Form 10.96, Morgage Interest Statement, from the recipient, report your deductible mortgage interest on line 13.

If you paid \$600 or more in interest on this mortage, by January 31, 1990, you should receive a Form 1088, or similar statement, showing the total interest you paid during 1989. If you paid more mortage interest than is shown on your Form 1088, or similar shakement, get Pub. 545 to see if you can deduct the additional

interest. If you can, enter the amount on line 12. Aftach a statement to your return explaining the difference. Write 'See aftached' in the left margin next to line 12

If you and at least one other person (tother than you spouse if you file a joint return) were lable for, and paid interest on the mortgage, and the other person into 13 Affach a statement to your return into 13 Affach as statement to your return person who received from 1098. In the left margin next to line 13, write "See

Line 17

Beginning in 1989, the base rate (including taxes) for local telephone service for the first telephone line to any residence is a personal expense and is not deductible

You may take a depreciation deduction each year for rental property. The deduction does not apply to land and personal-use property Line 21

If you placed any property in service after 1980, complete and attach from 4562, Oeptekation and Amortzalion. Enter on interact the amount from Form 4562, Part I. It you are depreciating only property placed in service before 1981, you do not need Form 4562. Rigue depreciation on a worksteet from your own books and records. Enter the total depreciation on interaction from 1982. It you do not need to aftership the worksteet to your return. For a sample worksheet, see Pub. 534, Depreciation.

It, in addition to the amount you report on Schedule L., you sell or otherwise dispose of (1) an asset used in an activity to which the erisk rules apply, or (2) any part of your interest in an activity to which the atrisk rules apply, and you when the atrisk rules apply, and you have amounts in the activity for which you are on at itsk, see the instructions for form 6198

For more details on depreciation, see the Instructions for Form 4562 and Pub. 534 For information on depletion, see Pub. 535.

Line 23

If you have a loss from the activity, you may be ablete to the Af Risk Brutales explained below. If you are, you must the Form 6198. Af risk, Limitalions, to figure the loss to erter on line 23. If you must the Form 6198 and the deductible loss from line 21 or that on from it sets man the loss shown on line 23 of Schedule E. anter the amount from Form 23 of Schedule E. In the space column(s) on line 23 of Schedule E. In the space to the left of line 23, write "Form 6198".

If you have a cost from a passive activity, that loss may be turther limited. In most cases, you must the from 858.2 to ligure your deductible loss. See in enstructions for line 24 and the Passive a ctivity. Loss that so have a chivity and you have tosses trum a passive activities, you may have to compete from 8558...

At-Risk Rules

ii (1) you have a loss from any activity that the vivy your partnership, or 5 corporation in a production of increme, including the holding of real property placed in service after described in 3 to 13 986, and (2) you have amounts for which you are not at 148 in the activity, use from 6138 to determine your allowable loss to report on 5 chedules.

1. Nonrecourse loans used to finance the activity, acquire property used in the Amounts for which you are not at risk include the following:

You have no current or prior year unallowed credits from passive activities,

Your modified adjusted gross income, defined below, is \$100,000 or less (\$50,000 or less if married filing separate) and you lived apart from your spouse all

Caution: Passive activity income does not authorte months from entiting (1.1) substantially mortepreciable property, (2.2) property mortepreciable property, and of 3 property to a trade or business activity, and without minimum activity, and articipate See Pub. 925 for details.

Passive Activity Loss Rules

Any loss from an activity not allowed for the tax year because of the at-risk rules is treated as a deduction allocable to the activity in the next tax year.

Line 24

You can generally deduct losses from passive activities only to the extent of mome from passive activities. Exceptions apply to some activities, such as rental real estate (see the instructions for line 3).

Losses from passive activities may be first subject to the artist rules. Losses additionable to the passive activities are then subject to the artist rules. Losses deductible under the artist rules are then subject to the artist rules are then subject to the artist rules are then any rettle allowing the artist rules are then any rettle allowing regardly participated any rettle allowing regardly not rettle and activity. If you are a materially participated in an activity If you are a limited partier, you are generally not reteated as having maker-ally participated in the participated in an activity. If you are a limited participated in the participated in an activity. If you are a limited participated in the activity for the year. The rends of reals or possibly property apply to this rule of your most offeremme whether it is a fract or business activity, and, if so, whether you maker ally participated in the activity for the tax apply for the suffer or business activity. See the instructions for form 8582 for the material participation tests and the definition of "rental activity." See Pub. 925 for special rules that apply to rentals of (1) substantially mondepraciable property. (2) property modernally participate.

You do not have any prior year unallowed losses from any passive activities; and

3. All of the following apply if you have an overall net loss from these activities

You actively participated in all of the rental real estate activities (for defails on active participation, see the line 3 instructions), and

Rental real estate activities are your only

passive activities, and

If you meet ALL 3 of the conditions listed blook, your related real estable losses are not immed by the passive activity rules. Effer the loss from immed 23 on line 24 Write at the top of Schedule E. "Form 8582 not required because of \$25,000 special allowance".

Modified adjusted gross income is your adjusted gross income lown Form 1040, inc 31, without laking into accound any passive activity loss, any basble social security or equivalent rainosd retirement benefits, or any deductible confiributions to an IAA or certain other qualified retirement plans under section 219. If you do not meet ALL 3 of the conditions listed above, you must complete and attach Form 8582.

nonrecourse loans or protected against loss by a guarantee, stop-loss agreement, or similar arrangement, or

loans from a person described in 3 above

See Pub 925 for details

4. Amounts contributed to the activity, or to your interest in the activity that are covered by

3. Loans from someone who has an interest in the activity, other than as a creditor, or who is related, under section 465(b)(3)(C), to a person (other than yourself) having such an interest, or

Amounts protected against loss by a guarantee, stop-loss agreement, or similar arrangement, or

activity, or acquire your interest in the activity, unless secured by property not used in the activity or by certain real property used in an activity of holding real property, or

The at-risk rules may apply to an individual, a member of a partnership or joint venture, a Shareholder in an 5 corporation, or a lessor of certain property. The amount you have at risk generally limits the ioss you can deduct for any tax year.

The passive activity loss rules may limit the amount of losses you can deduct. They apply to losses in Parts I, II, and III of Schedule E.

Enter on line 24 your deductable rental loss that role absaive activity, your loss may be further limited under the basive eactivity, your loss may be further limited under the basive eactivity. Loss Nation see splaned below if your rental of property is not reated as a rental activity under the passive activity unles, you may not be able passive activity unles, you may not be able to reduct any loss from the activity for he law year because the special \$25,000 allowance of loss spapings only to rental real estate activities with activity of the participation. See the instructions for Form goal downer en closure special \$25,000 generally weed to complete from \$58.2 to determine whether the rental is treated as a "ential activity" and to not have to complete from \$58.2 to determine whether the rental is given the amount of loss, and you for not have to complete from \$58.2 to figure the amount of loss, the form \$58.2 to figure the amount of loss with the following conditions.

The rental of your home that you also used for personal purposes is not a passive activity. See Renting Out a Dwelling Unil

Your total losses from these activities are \$25,000 or less (\$12,500 or less if married

That is Also Used for Personal Purposes on page 30.

A working interest in an oil or gas well that you hold directly or through an entity that does not limit your habitity is not a passive activity even if you do not materially participate.

Royalty income not derived in the ordinary course of a trade or business reported on Schedule E is generally not considered income from a passive activity For more information on passive activities, see the Instructions for Form 8582 and Pub. 925

Parts II and III

If you are a member of more than one partnership. A shareholder in more than one S corporation, or a beneficiary of more than one extate or trust, do not report information from more than one entity on the same line. Income or Loss From Partnerships, S Corporations, Estates, or Trusts

to lick your motione or losses, attach a continuation sheet using the same format as shown in Parts II and III. However, be as shown in Parts II and III. However, be sure to complete the "Talk" columns for lines 31 and 31b, or lines 36a and 36b, as propriorale. If you also completed Part I om more than one Schedule E, use the same combined totals in Part. If you need more space in Parts II and III

Tax Shelter Registration Number. If you are claiming of you'd are peopting any deduction, loss, credit, or other tax benefit, or reporting notioner from an interest purchased or otherwise acquired in a tax shelter Reports the pax shelter registration number as well as other information about the tax shelter. There is a penality in you fail to report it in surmber on your fax return.

if you are a member of a partnership or joint verture or a statendistic in an Scorporation, use Part II to report your share of the and retained by a partnership or is corporation income (even if not received) or loss. You should receive a facebase of the Scorporation. Do not attach Schedule K. 1 to your return. Keep them for your records. You should show to receive a copy of the Partner's or Shareholder's instructions for Partnerships and S Corporations

Schedule K. I. If you did not receive these instructions with your Schadule K.1. you can get a copy at most IRS offices Your Copy of Schedule K.1 and its instructions will fell you where on your return to report your share of the items.

Special rules apply that limit losses Please note the following

e if you have a current year loss or a prior year unallowed loss from a partnership or an a Corporation, see the AR Risk Rules beginning on page 31 and the Passive Activity Loss Rules on page 32

If you have a passive activity loss, you generally read to complete for mit 8582 to figure the amount of the allowable loss to figure the amount of the allowable loss to figure the amount of the allowable loss to dispersion shareholder reporting your state of a partnership of an a Corporation shareholder reporting your state of a partnership of an Corporation loss from a rental real estate activity, and you meet ALL as the conflorions isted in the instructions for line 24, you do not have complete form 8582 missed, enter your allowable loss in Part II, column (g), and winter at the top of Schedule E. "Form 8582 not required. Partners and Scorporation shareholders should get a separate statement of income, expenses, deductions, and credits for each excluy progradur by the partnership and S corporation if you are subject to the at-risk line; for any activity, use from 6198 no figure the amount of any deductible loss if the activity, snonpassive, enfert the deductible loss, if any fund Porne 198 in Part II, column (i), of Schedule E.

If you have passive activity income, complete Part II, column (h), for that activity

If you have nonpassive income or loss, complete Part II, columns (i) through (k), appropriate

If you are treating items on your tax return differently from the way the partnership or Scorporation reported them on its return, you may have to file form 8082, Notice of Inconsistent Treatment or

Limits on Section 179 Beductions. The manning violand and deductions. The manning violand floated by the covery property (section 179) is \$10,000 for ecovery property (section 179) is \$10,000 for section 179 appears to you the manning manning you can deduct from other sources that have qualifying section 179 expenses is \$9,000 floating is section 179 expenses is \$9,000 floating in the total cost of the \$200,000 floating is section 179 expectly or more than \$200,000 Your deduction is also limited to the total taxable income from all your trades \$34 for ideals.

If you are claiming a section 179 deduction from a nonpassive activity, enter the allowable deduction in Part II, column (j)

After applying the basis limitation, the deductible amount of your aggregate losses and deductions may be further reduced by the atrisk rules and the passive activity loss rules explained on pages 31 and 32,

Partnerships

If you have other partnership items relating to a possive activity, or income or loss from any publicly traded partnership, see the Form 8582 instructions before entering them on your return

If you have other partnership items, such as depletion, from a nonpassive activity, show each item on a separate line in Part II. Show unreimbursed partnership expenses

from nonpassive activities on sequeste line in column (i) of Part II. Unreimbursed sopresse that are teimed deductions are entered on Schedule A(Form 1040). Report allowable interest expense poad on morned from toob financed exqualition in Part II. or on Schedule A, depending on the joy of expenditure to whint the interest is allocated See Pub. SAS for details.

If you claimed a credit for Federal tax on gasoline or other fuels on your 1988 form 1040 (based on information received from the partnership), enter as morone in column (it) or column (it), whichever applies, the amount of the credit claimed in 1988 amount of the credit claimed in 1988.

Part or all of your share of partnership income or loss from the operation of the business may be considered net earnings from self-employment that must be reported on Schedule SE (for must low) include the the must be reported on Schedule SE (form 1040).

106S), line 14s, on Schedule SE, after (Form 106S), into 14s, on Schedule SE, after (Form 106S), mount by any allowable responses afributable to that income.

If you have losses or deductions from a proving set hat you could not deduct because of the atrisk or basis rules, and the amounts are now deductible, off not combine the prior year amounts with any current year amounts to arrive at a net figure to report on Schedule E Instead, report on separate times on Schedule E amounts and current; year amounts and current; year amounts and current; year

S Corporations

If you are a residual holder of a Real Estate Worlgage Investment Conduct (REMIO), use Part IV to report your total share of the REMIO's to subduint colors for each quarter included in your tay year. You should need to Schedule (Corm 1066) and instructions from the REMIC to each quarter. On one stack the seriodiskip your return, keep them for your records REMIC morne or loss reported on Schedule Es not income or loss from a passive activity. Income or Loss From REMICs Your share of the net income is NOT subject to self-employment it as Distributions of prior, year accumulated earnings and profits of corporations are dividendents and are reported on Schedule 8 (Form 1004). For details, see Pub. 589. Tax information on Schopiations.

Interest expense relating to the accusion of Schopiations of Schopiations of Schopiations of Schopiations on Schopiations. Interest expense relating to the accusion of Schedule E. For details, see Pub. 545.

If you are treating REMIC items on your tax return differently from the way the REMIC reported them on its return, you may have to file Form 8082. As a shareholder in an Scorporation, your distance of the coursalors aggregate losses and deductions (combined income, losses, and deductions) is imitted for the adjusted basis of your corporate stock and any debt the corporation oversy jour, with yous or deduction not allowed this year because of the basis limitation may be extrent floward and deduction in a later year subject to the basis limitation may be arrived to and addiction of the layer. If you are channing a deduction for that year. If you are channing a deduction for that year. If you are channing a deduction for that year. If you are channing a deduction for the year. If you are channing a deduction for the year subject to the computation of the adjusted basis of your return a computation of the adjusted basis of your returns of your returns

Caution: Do not include the amount shown in column (c) in the total on line 41 of Schedule E.

states and Trusts

If you are a beneficiary of an estate or frust, use Partil from proport your part of the income (even if not received 5 from 1041) from the fudicisty. On one statch files schedule for 1040 mm 1041) from the fudicisty. On one statch files schedule for one opy of Schedule for a fand is instructions will tall you where on your return. Never on your return. From the proport it is instructions will tall you where on your return to report the terms from Schedule K-1.

Caution: Future regulations will explain how to determine whether you should show amounts reported to you on Schedule K. I (Form 1041) as amounts from passive activities.

il you have estimated lavas credited to you from a trust (Stefuele K.L. Inne 129), write "ES payment claimed" and the amount on the officed line next to line 39. Do not include this amount in the total on line 39. Instead, enter the amount on Form 10-40, line 57.

A U.S. person who transferred property to a foreget fust many have to include in income the income received by the furst as a result of the transferred property if, during 1989, the frust had a U.S. beneficiary for more information, get Form 35.20-A, Annual Return of Foreign Trust

Part IV

Note: If you are a regular holder of a REMIC, do not use Schedule E to report the income you received. Instead, report it on Form 1040, line 8a.

If you are a residual holder in more than one REMIC, Lattach a confirmation sheet using the same format as shown in Part IV. Therefore the the total sof fordowns (9) and (6) on line 4.1 of Schedule E. If you also complete Part I on more than one Schedule E. use the same Schedule E on which you entered the combined totals in Part I.

Column (c). Report the total of the amounts shown on Schedule(3, 0, line 2, in Part IV, column (c). This is the smallest amount of lazable income you may report on Form 1040, line 37, 1or 1989. If the taxable income you would show on Form 1040, line 37, is smallest that the folial reported in column (c), you must enter the amount from column (c) you must enter the amount from column (c) on Form 1040, line 37, Write "Sch. Q" on the dotted line ext to line 37 on Form 1040. If you have losses or deductions from a prory year that you could not deduct because of the basis, a trisk, or passive early you set minations, and the amounts are now deductible, do not combine the prory year amounts with any current, year amounts to arrive at a net iligure to report on Schedule. In these disport the prior, year amounts and the current, year amounts and the current, year amounts on separate inres of Schedule E.

Column (e). Report the total of the amounts shown on Schedule(s) Q, Inne 3b, mand part IV, cofurm (e). If you itemize your deductions on Schedule A (Form 1040), include this amount on line 21.

Summary of Parts I Part V

Include any windfall profit tax credit or hire traind received in 1999 in the total on hire 42 if you deducted the tax withheld in 1988 on 5 Schedule 2 and received as being that of no your 1988 tax return On the dotted into ment to the stotal, write "OWPT" and show the amount. through IV

Part VI

Reconciliation of Farming and Fishing bloome and Informed Sput total share of gross farming and fishing mone as shown on Form 4838 line 7 Schedule K. I. (Form 1205), line 14b, Schedule K. I. (Form 1205), line 20, and Schedule K. I. (Form 1205), line 14b, Schedule K. I. (Form 1204)), line 14.

You will not be charged a penalty for underpayment of estimated fax if you meet the following tests 1. Your gross farming or fishing income for 1988 or 1989 is at least two thirds of your

You file your 1989 tax return and pay the tax due by March 1, 1990

Instructions for

Profit or Loss From Schedule C Business A Change You Should Note

Business Use of Home Telephone.
Beginning in 1989, the base rate (including taxes) of the first telephone line into your residence is a nondeductible personal

Purpose

If you operated a business or practiced a profession as a sole proprietorship, complete Schedule C. If you had more than one business or if you and your spouse had separate businesses, you must complete a schedule C. React business Famers should use Schedule C. To each business Famers should use Schedule I. Filers of Form 1041 Do not complete the looks labeled. "Social Security number." Instead, enter your employer identification number on line D.

Other Schedules and Forms You May Have To File

Schedule A to deduct interest, taxes, and casualty losses not related to your business Schedule SE to pay social security self-employment tax on income from any trade or business.

Form 4562 to claim depreciation or amortization of assets. Form 4564 to report a casualty or theft involving trade or business, or income producing property.

Form 4797 to report sales, exchanges, and involuntary conversions (other than casualty or theft) of trade or business property Form 8594 to report certain purchases or sales of groups of assets that constitute a trade or business

Information Returns. You may have to file information returns for wages paid to employees, certain payments of fees and other nomenoployee comperation, interest, rents, royaltes, real estate transactions, amounties, and ensions You may also have to file an information return if you sold a person on a buy, sell, deposit commission, or other similar basis for resale for more returning and appropriate to a person on a buy, sell, deposit commission, or other similar basis for resale for more Reporting.

transactions in the course of your trade or business, you may have to file Form 8300. If you received cash of more than \$10,000 in one or more related Additional Information

Get Pub. 334, Tax Guide for Small Business, for more details on business income and expenses Line A

Describe the business or professional activity that provided your principal source or income reported on line 1. Give the general tred on activity and the type of product or service is forming, construction, or manufacturing, onstruction, or manufacturing, and source from the product of service is forming, construction, or manufacturing, and source from the type of customer or deterf for example.

Subparisa of real estate for realities or appraisa of real estate for lending institutions. Enter on this line the 4-digit code that identifies your principal business or professional activity. See page 2 of Schedule C for the list of codes Line B

Use your home address only if you actually conducted the business from your home Show a street address instead of a box mumber Line C

Line D

You don't need an employer ID number unless you had a Keogh plan or were equived to file an employment, excise, fuduciary, or alcohol, tobacco, and firearms tax return.

Line E

 cost.
 cost or market value, whichever is lower, or any other method approved by the Commissioner of Internal Revenue Your inventories can be valued at.

Vou must use the eash method on your return unless you kept account books. If you kept such books, you can use the cash method or the account method or the account method or the account nuclea page. 21 1986, special rules apply See Internal Revenue Code section 460 for details. The mroome unstanding the return of the account of the section 460 for details. The income Line F

To change your accounting method (including reatment of inventiores), you must usually first get permission from IRS in general, file Form 311S within the first 180 days of the tax year in which you want to make the change

If you use the cash method, show all from soft shade income adulation or constructively received during the year (in cash, property, or service). Also show amounts actually paid during the year for deductible experses income is constructively received when it is credited to your account or set aside for you to use If you use the accrual method, report income when you earn it and deduct expenses when you incur them, even it you do not pay them during the tax year.

Accrual-basis taxpayers are put on a cash basis for deducting bismess expenses owed to a related cash-basis taxpayer. Other rules determine the timing of deductions based on economic performance Call Pub. 538, Accounting Penods and Methods. **Business Use of Your Home** Line H

Within certain limits, you may deduct business expenses it hat apply to a part of your home only if that part is exclusively used on a regular basis. as your principal place of business for any of your trades or businesses, or

2. as a place of business used by your patients, circitis, or customers to meet or deal with you in the normal course of your trade or business, or

You may also deduct expenses that apply to to space within your home in its the only fixed location of your frade or business. The again and against the space must be used on a regular basis to store inventory from your trade or business of selling products at retail or windessale. 3. In connection with your trade or business if it is a separate structure that is not attached to your home.

If you use space in your home on a regular basis in your trade of Dusiness of providing day are service, you may be able to deduct the business expenses even though you use the same space for norbusiness purposes. Limit on Deductions. Certain expenses for the business use of your home are limited to the gross income from the business use minus the total of the following deductions

Your other business deductions, such as wages and supplies, that are not related to the business use of the home The business part of your deductible mortgage interest, real estate taxes, and casualty losses

The expenses to which the limit applies, and the order in which they must be deducted, are listed below rouses use of your home, other han those listed in Jour home, other han those listed in 1 above, that are related to the use of the home itself. These include maintenance,

Generally, any amount you cannot deduct for 1990 because of ints limit may be taken into account for 1990. Get Pub. 87 for details. Alogge Pub. 936. Limits on Home Mortgage Interest Deduction, to see how much interest you can deduct. utilities, and insurance

Page 33

Page 34

Material Participation

3. You participated in the activity for more than 100 hours during the tay sea, and you participated at leasts a much as any other person for the tax year. This includes individuals who do not own any interest in the activity. For purposes of the passive activity rules, you materially participated in the operation of this trade or business activity during 1989 if you meet any of the following tests. 2. Your participation in the activity for the tax year was substantially all of the participation in the activity of all individuals (including individuals who do not own any interest in the activity) for the tax year 1. You participated in the activity for more than 500 hours during the tax year.

4. The activity is a significant participation activity for the last year, and you participated in all significant participation activities during the year for more than 500 hours. An activity is a "significant participation activity" if it involves the participation activity" if it involves the participation activity if it involves the participated in the activity for more than 100 hours during the last year, and you do not materially participate in the activity under tests 1, 2, 3, 6, or 7.

5. You materially participated in the activity of any 5 (welfer or not consecutive) of the prior 10 tay years.

6. The activity is a personal service activity in which you makerially participated for any 3 (whether or not consecutive) prior tax years. A personal service activity is an activity that involves performing personal services in the lietis of health, law,

services in the treats of the country.

et al. and stervice, performing at the consulting, or any other trade or business in which capitals not a material income.

Producing factor.

The season on all the facts and circumstances, who participated in the activity on a regular, it continuous, and substantial bass during the it as year. But you do not meet this test if you participated in the activity to 100 hours or in participated in the activity of 100 hours or in managing the activity does not count in managing the activity does not count in person besides yourseff.

a, received compensation for performing management services in connection with the activity, or

b. spent more hours during the tax year than you spent performing management services in connection with the activity (regardless of whether the person was compensated for the services).

If you meet any of the above tests, check the "Yes" box on line I.

If you do not meet any of the above tests, teck the YWO box on line! In his business is a passive activity. If you have a loss from this business, see Limit on Losses, on this page. If you have a profit from this business activity but have losses from other passive activities of you have profy are unallowed passive activities of you have profy are unallowed passive activity losses, see the instructions for from \$8582. Passive Activity loss.

Exception for Oil and Gas. If you are filing Schedule C to report income and deductions from an oil or gas well in which

Limit on Losses. If you checked the "No" box on fine I and you have a loss from this obsides, you must use Form 8582 to figure your allowable loss. If any, to enter on Schedule C, Ima 80. Generally, you can deduct losses from passive activities only to the extent of more from passive activities. For more details, get Pub. 925, Passive in Activity and AR-Risk Rules. you own a working interest directly or through an entity that does not infinity our liability, check the "Yes" box on line!. The activity of owning the working interest is not a passive activity regardless of your participation in the activity.

Line

Tax Shelter. If you claim or report any debutton, lass, credit, chiral tax benefit, or income on Schedule C from an interest purchased or otherwise acquired in a lax sheller required to be registered, you must check the box on line 1, and file Form 821.

Income (Lines 1 through 7) Line 1 Part

Instalment Sales. Generally, for sales after December 31, 1987, the installment method may not be used to report income method may not be used to report income from the sale of (1) personal property, regularly sold under the risaliment method or (2) real property held for resale to method. Or costomers culture method may be used to report income from sales of costomers could allow and finesishares if you elect to pay interest on the tax due on that income effert they also to also see internal Revenue Code section 453(1)(2)(6) for income effert they also take See Internal Revenue Code section 453(1)(2)(8) for missing the interest on form 1040, line 33 Also write *453(1)(3)" and the amount of the interest on the dotted line to the left of line 39 Enter gross receipts or sales from your business. Be sure to include on this line amounts you received in your trade or business as shown on Form(s) 1099-MISC.

if you use the installment method attach a schedule to your return. Show spearately for 1993 and the 3 preceding years: gross and, sord of goods sout gross profit, percentage of gross profit to gross speared amounts celleted, and gross profit to an amounts celleted, and gross profit to an amounts celleted. Any gain not yet recognized from an installment sale eider february 28, 1986, of properly isted in (1) or (2) above must generally be included in income over a pend on rote or exceed 4 years. The rules of Revenue Procedure 84.74, 1984.2 C. B. 756, are used to figure the amount to include each year, except that the or sower than the rate of contrared a rate in solwer than the rate of contraction of your dealer installment obligations.

Enter on line 2 such items as returned sales, rebates, and allowances from the sales pnce. Line 2

In certain situations, you must report as income on line 6 any credit or refund of overpaid windtall profit tax received in 1989 for tax year 1988, based on overwithholding or the net income limitation. In general, the Line 6

credit or refund you received is income to the extent you deducted windfall profit tax withheld in 1988 on Schedule C, and received a tax benefit for the deduction on your 1988 tax return.

Also report on line & amounts from finance reserve income, script sales, bad debts you ecovered, interest (such as on notes and accounts receivable,) state gasoline or fuel tax refunds you got in 1989, credit for Federal tax on gasoline or other fuel claimed on you 1988 from 1040, and other kinds of miscellaneous business of the form founds of miscellaneous business as stown or form(s) 1099-PAIR.

If you have listed property hat, you placed in service after June 18, 1984, and the business use percentage decreased to 50% ress in 1989, report on this line any recapture of excess depreciation, including any section 10% appeared about the Use form 4797 to figure the recapture.

Expenses (Lines 8 through 28) PartII

Capitalizary Costs of Property. If you produced read to range leave the source of capitalizary or acquired property for resale, certain expensive satisfulable to the property must be included in inventory costs or capitalizard. In addition to direct costs, producers of inventory property must also include part of certain indirect costs in their inventory property must also include part of certain indirect costs in inventory or property acquired for resale must include part of certain indirect costs in inventory only if the average annual gross receipts for this 3 prior tax years exceed \$1.0 million. Also, part of the indirect costs that benefit read in fangle personal property constructed for use in a trade or business, or noninventory property de cup to customers. The produced for sale to customers. The specified Reduce the amounts on lines \$-28 by sen Pub. \$38.

Exception for Creative Property. If you are an artist, submit of producing and will be ween the capitalization will be weever your personal efforts must have created for reasonably be expected to create the property. This exception does not apply to any expense related to printing horizontalization than a profuse stated to printing horizontalization to apply to any expense related to printing, video labes, or similar items. These expenses are subject to the capatilization rules. For more details, including a list of deathfully creative property, see Pub 53B Cardinor. If you capitalized your expenses are manufacted with the acception to that return, you apply the exception to that return, you must confinue to rest those expenses as

Line 9

Caution: Cash method taxpayers cannot take a bad debt deduction unless the amount was previously included in income. Include debts and partel debts arising froulde debts and partel debts arising froulde debts and partel debts arising worthless. If you take to services that were included in income and are definitely known to be worthless. If you take to debt that you deducted as a bad debt, include it as income in the year collected. Note: If you used the reserve method prior to 1987 to figure your bad debts, any balance you had in the reserve account at balance you had in the reserve account at

For more details, get Pub. 535, Business Expenses he end of 1986 must be included in your noome ratably over a 4-year period

Line 10

You can deduct the actual cost of running your can of ruck or the Net Standard mileage arter You must use actual costs if you use more than one whicle in you? business If you deduct actual costs, show deprecation on ine 18

Note: If you claim any car expenses (actual costs or the standard mileage rate), you must complete Part III of Form 4562, Oepreciation and Amorization

The standard mileage rate is 25% cents a mile up to 15,000 miles for 1989, and 11 cents for each mile after that. Add to this amount your parking fees and tolls.

For cars and trucks that have been fully efforcated, the trates I. It cents a mile. If you use the standard rate, the vehicle is considered to have a useful life of 60,000 miles of business use at the maximum standard miles age rate For details, get Pub. 917. Business Use of a Car

Note: If you use certain highway fruchs, thuck railers, tractor trainies, of buses in your trade or business, you may have to pay a Federal highway use tax Get Form 2290. Heavy Venicle Use Tax Return, to see If you over this tax.

Line 12

Enter your deduction for depletion on this line. If you have timber depletion, attach form T. See Pub. 535 for details.

Line 13

You can deduct an amount each year for assets you buy for use in your busness. The deduction for depreciation does not apply to stock in trade, inventiones, all and, and personal assets you may also choose under section 179 to expense part of the cost of certain depreciable property you bought in 1983 for use in your business. Figure your depreciation deduction, including the section 179 expense deduction, on four high forms of the property o

The deprecation deduction for cars, including any section 129 deduction, is inmited for example; if you sed your car 100% to business, and placed the car in service in 1989; your deduction is limited to \$2.600. The allowable amounts are further inmited if you business uses it less than 100%, if you claim deprecation for any cars on other instear donotety, you must complete Part III of Form 4562 see the instructions for form 4562 and Pub. 534 for details

if you nave listed property (such as a car or light futuch, that you placed in service after June 18, 1984, and the business use percentage of the property decreased to 50% or less during 1989, you may have to recapture axeess deprecation, including any section 119 experise deduction Get form 4797 and its instructions for details

If you took an investment credit on property that you dispose of before the end of its class life or life years, the business use percentage decreases, or the property use otherwise changes so that in no longer qualilies, you may have to religue the

credit Get Form 4255, Recapture of Investment Credit, for details

Line 14

Deduct contributions that are not an incidential part of a persion or profit-sharing plan included on line 20 Also include contributions to insurance, health, and welfare programs

Note: You may be able to deduct part of the amount paid for health insurance for you and you'd family even if you don't rlemize your deductions. See the Instructions for Form 1040, tine 26

Lines 17a and 17b

Interest Allocation Rules. The tax treatment of interest experies differs depending on its type. For example, personal interest, home motigage interest, and investinent interest and all treated differently. "Interest allocation" rules requive you fool locate (classify) your interest experies so it is deducted on the right place of your return (or capitalized) and gets the proper tax treatment. These rules could affect how much interest you deduct on Schedule C.

Generally, you allocate interest expense by tracing how the proceeds of the loan were used See Pub. 535 and Pub. 545 for details.

If you paid interest on a debt secured by your main horine, and any of the proceeds from that debt were used in connection with your trade or business, see Plub \$45 to figure the amount that is deductible on Schedule.

if you paid interest that applies to future years, deduct for 1989 only the part that applies to 1989

Do not deduct interest you paid or accused on desta allocable to investment property. This interest is generally deducted on 5chedule A. For defails, get bub. 50, Investment income and Expenses.

Line 20

Enter your deduction for contributions to a person, politicistening, or amountly plain, or plains for the benefit of your employees. If the plan includes you as a self-employed person, enter contributions made as an employer on your behalf on Form 1040, line 27, not on Schedule C. Generally, you must file one of the following forms if you mandran a persion, poofts: sharing, or other funded-deferred compensation plan. The filing requirement is not affected by whether or not the plan qui hed under the linernal Revenue Code, or whether or not you claim a deduction for the current Lax year.

There is a penalty for failure to timely file these forms Form 5500-C/R, or 5500EZ.— Complete the applicable form for each plan with less than 100 participants Form 5500.—Complete this form for each plan with 100 or more participants

For more information, get Pub. 560, Self-Employed Retirement Plans.

Deduct the cost of repairs including labor. supplies, and other items that do not add to the value or increase the life of the property. Do not deduct the value of your own labor. Do not deduct amounts spert to restore or replace property. They are chargeable to capital accounts or to the depreciation reserve, depending on how depreciation is charged on your books. Line 22

Line 24

 Real estate and personal property taxes on business assets You can deduct the following taxes

Social security taxes paid to match required withholding from your employees' wages. Also, Federal unemployment tax

 Federal highway use tax. If you have a mortgage on real property used in your bussess (other than your main home), enter on line 1.3 after white any our managed for 1.3 aged for 1.389 to banks or their financial institutions for which you received a Form 1.098. Mortgage Interest Statement (It you didn't receive a Form 1.709.

If you paid \$600 or more of mortgage intest, you should receve form 1098, or similar statement, showing the total interest received from you during 1989 You should receive this statement by January 1, 1990, if you paid more mortgage interest 10, 1990, if you paid more mortgage interest 10, 1990, if you paid more mortgage interest 10, 1990, or similar statement, get Pub \$45 to seet if you can, entier the amount on line 17a. Allach a statement to your return explaining the difference Write "See attached" in the left margin next to line 17a.

If you and at less one other person (other than your spoused if you like a southernm) were I able for and paid ntefest on the more gage and in the other person necewed the Form 1098, report the anterest online 17b Attach's statement to your return showing the name and address on the person who received the Form 1098 in the left manign, next to line 17b, write 2 "See attached."

 Federal income taxes. Do not deduct:

Estate and gift taxes

 Taxes assessed to pay for improvements, such as paving and sewers. State and local sales taxes (treat instead as part of the cost of the property).
 Other taxes not related to your business Taxes on your home or personal property

Lines 25a through 25d

to un may deduct only gDVs of your business' releted meals and entertainment expenses, including meals incurred while releting any from home on business. This rule also applies to meal and entertainment expenses to which you embruse your employees, but only I you do not treat the embrusement as wages subject to withholding.

Business meal expenses are deductible only friby are (1.) directly related to or associated with the active conduct of your extravegant, and (3) incurred while you or your employee is present at the meal. There are exceptions to these rules as well as other rules that apply to sky box rentals, tickets to entertainment events, and luxury water travel. Get **Pub. 463.**

You cannot deduct any expense paid or incurred for a facility (such as a yacht or hunting lodge) used for any activity usually considered entertainment, amusement, or recreation.

Note: You may be able to deduct the expense of the anount is trasted as compensation and reported on Form W-2 compensation and reported on Form W-2 independent contractor. See Pub. 463.

Terraign Commentions, Generally, you cannot deduct expenses for stranding a creation deduct expenses for stranding a foreign commention unless in softending a foreign commention unless in softending to be field to you't rede or business and it is as reasonable for the meeting to be field as within it. These rules apply to both anougher has employers and employers. See Pub. 463. Line 25b. Enter your total meal and mitogers are surplying and mitogers are surplying and mitogers a

Line 26

Deduct only utility expenses incurred for your trade or business.

Beginning in 1989, if you use your home prome for business, do not deduct the base rate (including baxes) of the first telephone line into your residence. It is a nondeductable personal expense.

Line 27

Enter the total salanes and wages (other than salanes and wages deducted elsewhere on your return) paid or moured for the tax year less any jobs or recity your claimed on form \$884. Do not include amounts paid to yourself.

Caution: If you provided taxable finge benefits to your employees, such as personal or a card of a card, on ord deduct as wages the amount applicable to depreciation and other expenses claimed elsewhore. Line 28

buildud all dortharby and recessary business appenses not deducited obsewhere on Schedule C. Do not include the cast of training a paintess edupment of unfailure, replacements or permanent improvements or popperby, or permanent improvements or permanent improvements or permanent improvements or second in the properby captions and amount of each other separates. List the type and amount of each inc 28 entity space.

Any loss from this activity that was not allowed as a deduction last year because of the 8r risk rules is treated as a deduction and additionable to the activity in 1989. If any loss from this activity in 1989 If any loss from this activity was not allowed last year because of the passive loss limitations, see the instructions for form 858.22.

Amortization, Use form 4582 to tigne your amortization deduction, include on line 238 of schedule C the amount from Form 4562, Part II.

You may emortize.

• The cost of pollution-control facilities
• The cost to reabilitize usualified flow
income housing if the rehabilitate usualified flow
before 1987. If it began after 1986, you
may be able to take a lax eneff. cet Pub.
535 and form 8886, Low-income Housing
Coffil (or more details, Also, see Pub. 925
for information on the passave activity loss
rules as they apply to low-income housing

Amounts paid for research and experiments.

Qualified forestation and reforestation Amounts paid before 1987 for trademarks and trade names. Certain business startup costs

You can deduct up to \$35,000 of costs paid or incurred in 1989 to remove architectural or transportation barriers to the handicapped and elderly, See Pub. 538.

You can depreciate your leasehold miprovement costs for leased business property. See Pub. S35.
In general, you may not amortize real in general, you may not amortize real topetry construction pend interest and taxes. Special rules apply for allocating interest to real or personal property produced no oversonal property produced in your trade or business. See Pub. S35.

Line 30

If you have a loss, the amount of loss you and deduct himsed. Go on to lines 31 a and 31 before entering your loss of lines 01 you answered "No" to Question I you answered "No" to Question I on Schedule C, also see Form S28E. Enter the ret profit or deductible loss here. Combine this amount with any profit or loss from other businesses, and enter the hotal on Form 1040, line 12, and Schedule SE, line 2 (or Form 1041, line S).

Lines 31a and 31b

At-Risk Rules

Deductions for losses by persons who are engaged in a trade or business or an activity for the production of income, including the holding of real property, are limited to the amount they have at risk in the business.

that I (1) you have a loss from any activity that I you engaged in as a trade or business or for the production of income, including the holding to least properly placed in service after December 31, 1966, and Cay our base menuals for which you are not at risk in the activity, use form 6198, Affisk Limitations, to determine the allowable loss.

Check Bos 31b if you have amounts for which you are not at 1sk for this business, such as the following.

Nonrecourse leans used for inance your business, to acquire property used in your business, to acquire property used in your business, unless they are secured by cortain relations they are secured by cardian real property act when your business or by cardian real property your business or by indiring real property, sect in an activity of hidding treat property, sect. 2. Amounts protected against loss by a guarantee, stop-loss agreement, or similar

3. Loans from someone who has an interest in your business, other than as a creditor, or who is related, under section 465(bX(3)(C), to a person (other than yourself) having such an interest; or

4. Amounts contributed to your business, or to your interest in the business that are covered by: nonrecourse loans or protected against loss by a guarentee, stop-loss agreement, similar arrangement, or

 foans fram a person described in 3 above If you do not have any of these kinds of amounts for which you are not at risk in this

Page 37

business, check Box 31a and enter your loss on line 30 unless you answered "No" to Question In this case, you must complete Form 8582 to figure your allowable loss to enter on line 30.

If you checked Box 31b, get Form 6198 to determine the amount of your deductible loss and enter that amount or ining 30 But if you arswered "No" to Question!, your loss may be further limited. See Form 8582. If your all visk amount is zero or less, enter sero on line 30 Be sure to talkach Form 6198 to your return. If you checked Box 31b and your feat the form 6198 processing of your tax return may be delayed.

If, in addition to the amount that you report on Schedule, c, you dispose of an asset used in an activity to which the atrisk rules apply and you have amounts in the activity for which you are not at risk, see the instructions for Form 6198

Even if you are not required to file Schedule SE, it may be to your benefit to file it and use the "optional method" in Section B

Who Can File Schedule SE

Note: Using the optional method may give you the benefits described below, but it will also increase your self-employment tax

How can the optional method help you?

Any loss from this business not allowed for 1989 because of the at-risk rules is treated as a deduction allocable to the business in 1990. For more details, see the Instructions for Form 6198 and Pub. 925.

Part III

Cost of Goods Sold and/or Operations

Cost of Goods Sold. If you engaged in a trade or business in which the production, purchase, or sale of merchandise was an income-producing factor, merchandise inventiones must be taken into account at the beginning and end of your taxyear. Cost of Operations (Inventories Not an income-Producing Factor). If the amount on line 4 includes the cost of operations, complete lines 32 through 39 as Certain direct and indirect expenses must be capitalized or included in inventory. See the instructions for Part II.

Instructions for Schedule SE

Seif-Employed Persons. You are subject to SE tax if you had not earnings from being self-employed. If you are in business for yourself, or you are a farmer, for example, you are self-employed.

Your share of certain partnership income and guaranteed payments are subject to SE tax Read the instructions for Partnerships on page 39.

Self-Employment Tax Social Security

Purpose

If you are subsect to self-employment tax, use Scheedbe SE to figure and yas due on net earnings from self-employment. You must you show to pay this say on wages you were paid as an employee of an electing organization. The Social Security and a farministration was the information from Schedule SE to figure your benefits under the social security program. This is an applies no marker flow old you are. It applies when if you are already getting social security benefits.

Additional Information. Get Pub. 533, Self-Employment Tax, for more details. Mote: Schedule SE has two sections: Section A. Short Schedule SE, and Section B. Long Schedule SE.

year that overlaps the date of a rate or earnings base change is not prorated More Than One Business. If you farmed and head at least one other business on you had two or more businesses, your net earnings from self-employment are the combined net earnings from all your businesses. If you had a loss in one businesses, if you had a loss in one businesses, if reduces the income from another. Figure the combined SE tax on one Schedule SR. in certain cases, by a wholly-owned marturementally of a foregon government or by an international organization under the infiniteritational Organizations finitumitities. Act Report income from this employment on a Schedule SE (Section Ao E) line Z I you are employed by a foregon government or an international organization in a country other thin those listed, you are not subject to this law.

a. You were self-employed, and your net earnings from your business were \$400 or more (or you had wages of \$100 or more as an employee of an electing church or organization controlled by a church). AND

You must file Schedule SE if both a and b below apply to you.

Who Must File Schedule SE

b. You did not have wages (including tips), other than Medicare qualified government wages, of \$48,000 or more that were subject to social security tax or railroad retivement tax

Community income, in most cases, if any of the income from the from a busness, (including farming) is community income, all of the income from the busness is SE earnings of the spouse who carried on the busness. The infentity of the spouse who carried on the busness as determined by the lacts in each case if you and your spouse are partnerships, on page 39.

If you and your spouse have community income and file separate returns, attach income and file separate returns, affact SE stroome, and the separate returns. State SE stroome, and the separate returns. State Community income and file separate returns. State Community in the SE income. Also attach Schedule(s) Include the total profits or losses from all businesses on Form 1040, as appropriate Then enter the combined SE tax on Form 1040, line 48 U.S. Citizens or Resident Allens Living Outslate the United States. If you are a self-employed U.S. critizen or resident allen ining outside the United States, in most cases you are sulpert to SE tax You may electe your foreign earnings from self-employment by the deduction for certain foreign housing casts. But you may not reduce your foreign earnings from self-encies are employment by your foreign earned income exclusion. Coverage for Overseas Missionaries. You may figure net earnings from self: employment as if you were in the United States if

Caution: Community income included on Schedule(s) C or F must be divided for income tax purposes on the basis of the community property laws

Vou are not exempt from SE tax because vou lider form 4361, Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners Get Pool. 31.7 for more details.

2. Earned income credit.—Depending on your curcunstances, using the optional method may quality you to claim the aemed income credit of two you a larger credit. This could happen if you SE aeming by you using the optional method are less than \$1,600. Figure the earned income credit with and without using the optional method to see if the optional emethod will benefit you use the optional method will benefit you use the optional properties.

Who is Not Subject to Self-Employment Tax?

3 Child and dependent care creat — The optional method may also hely you! if your SE earnings are less than \$1,1600 and you want to increase your net SE earnings to quality for the child and dependent care credit.

Who Is Subject to Self-Employment

You were a minister (but not a Christian Science practitioner) or a member of a religious order serving outside the United States; and

You are a U.S. citizen; and

Social security coverage — The optional method may give you credit toward your social security coverage even though you have a loss or low income from sell-employment.

Specific Instructions

Read the top of page 1 of Schedule SE to see if you can use Section A. Short Schedule SE. or if you must use Section B. Long Schedule SE. for either section, you need to know what to include as net earnings from self-employment. Read the instructions below to see whilst to include as of either the short or long SE Nembers of the Clergy and Certain
Religious Orders and Sects, in most cases
you get as dimitates, a member of a
you get as a minister, a member of a
you get as a minister, a member of a
you get as a minister, a member of a
you get as minister, a member of a
you get as minister, a member of a
you detail minister of the fax on
those met earnings if you lived form 450 in
this case, you have no other
micome subject to GE tay, write "Exemple
form 4581" or form 1,040, intel 48
However, if you have other earnings of
However, if you have other earnings of
\$400 or more subject to SE tay, see line A at
he top of the long SE Note: if your have
ever field form 2031 to elect social security
you cannot change that election now

If you have conscendings objections to occal security insurance because of your object and recognized the programment of the pr

Employees of Churches and Church
(Sanitations, I you were an employee of
a church or qualified church-controlled
a church or qualified church-controlled
cognization that has in effect a certificate
electing exemption from employer social
executify laxes, you'may be subject to SE tax
on your wages. This applies it the wages
were \$100 or more from any one church or
curch-controlled or ogarandom See line B
at the top of the long SE. If you also have

Medicare qualified government wages, you must use the worksheet on page 39

Organizations. You are subject to SE tax if you are a U.S. citizen employed in the United States, Puerto Rico, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, or the Virgin Islands;

U.S. Citizens Employed by Foreign Governments or International

General Information

Fiscal Year Filers. If your tax year is a fiscal year, you must use the tax rate and earnings base that apply at the time the liscal year begins. The tax or earnings base for a fiscal

Name of Self-Employed Person, Enter the name and social security number of the self-employed person as it appears on that person's social security card. Net Earnings From Self-Employment

Do not report on lines 1 and 2 any income or expense on the underlined 8.5 earnings. If you are a partner, reduce lines 1 and 2 for any deduction for recovery property (section 179), oil or gas depletion or uncambursed partnership expenses. You must attach a statement to explain why you are not including certain terms of income or What is included in not SE earnings? In most cases, net earnings include your net profit from a farm or nonfarm business. If you are a partner in a partnership, see the instructions on page 39.

If you deposited earnings into a capital construction fund set up under the Merchant Marine Act of 1936, get Pub. 595.

an employee of a church and you are employee of a church and you are business expenses that the unrembursed business expenses that you incurred as a network expenses that you incurred as an itemized deduction for income tax businesses. They are deducted from your SE earnings in figuring SE tax However, special rules apply GB FP business. If you are a duly ordained minister who is

Partnerships

If you are a general partner, include in your folian het earnings your share of partnership income of loss from the trade or business Ason include any guaranteed dayments your partnership had you for your personal seevices. If you are a limited partner, include only guaranteed partner, and of some of the company of the of Schedule K. I. (Form 1065) should himself partners.

If your partnership is engaged solely in the operation of a group investment program, earnings from the operation are not SE earnings for either the general or imited partner

if you are married and oboth you and your spouse are partners in a partnership, each of yours subject to SE has on you own share of operhers smorrore. Each dryou must life a Schedule SE and report the partnership more or loss on Schedule E (from 1040). Part II, for income tax purposes.

SE income belongs to the person who is the member of the partnership and eannot be treated as SE income by the nonmember spouse. This applies even in community property states. If a partner in an ongoing partnership ordinary income or loss, for the year must be included in the partner's net SE earnings.

You are considered self-employed if you produced crops or hestock on someone else's land for a share of the crops or hestock or hestock or hestock or hestock produced for the proceeds from them). This is true even if you had another person' agent') doing the actual work or management for you Report your ret earnings for income tax ourposes on Schedule (Form 1044) and for SE tax purposes on Schedule (Form 1044) and for SE tax purposes on Schedule (For more details, get Pub. 225, Farmer's Tax Guide Share Farming

Other Income Included in Net Earnings From Self-Employment e Farnings From Self-Employment e Rentalincome from a farm, if as landord, you participated materially in the landord, you participated materially in the landord production of farm pioducties on this sand. This income is farm earnings (To defermine management or production of consider materially in farm management or production of considering the activities of any agent whito acted for you.) The material participation tests are explained in Pub. 228.

Cash or a payment in kind from the Department of Agriculture for being in a land diversion program
 Payments for the use of rooms or other pages when you also provided substantial services. Examples are hotel rooms, bandring houses, and tourist camps, or bandring houses, and tourist camps, or

parks, warehouses, or storage garages.

Income from the retail sale of newspapers and magazines if you were 18 or older and epithe profits. homes

Payments for space in parking lots, trailer

Income as a crew member of a fishing vessel with a crew of normally less than 10 people. Get Pub 595

Fees as a state or local government employee if you were paid only on a fee basis and the job was not covered under a Federal-State soculity coverage

Interest received in the course of any trade or business, such as interest on notes or accounts receivable.

 The rental value of a home or an allowence for a home furnished to you as a minister or a member of a religious order. Get Pub 517 The value of meals and lodging given to you for the convenience of your employer if you are a minister or member of a religious order. Get Pub. 17

Fees and other payments received by you as a director of a corporation for services as

Note: Director's earnings are treated as received when the services are performed, regardless of when paid, for SE tax

Recapture amounts under sections 179 and 286F that your included in gross income because the business use of the property dropped to 50% or less. Do not include amounts your capabured on the disposal of property See Form 4797, Sales of Business Property

• Fduciaries' fees you received as a professional futurenty. This may also apply to fees you got as a nonprofessional unduciary if the fees relet to active participation in the operation of the estate's participation in the operation of the restate's that required extensive management of an estate that required extensive management activities over a long period of time.

Option and commodity dealers engaged in trading section 1256 contracts, see section 1402(i) to figure net SE earnings

Income Not Included in Net Earnings From Self-Employment

a Slaines, lees, etc., subject to social ceculify that you received for performing services as an employee including services performed as a public official (except as etc bases government employee as explained earlier under Other income Included in Net Earlings from Self-Employment) or as an employee or employee copresentative under the railroad employee copresentative under the railroad

• Income you received as a retired partner under a written partnership plan that provides for lifelong periodic retirement agaments it you had no other interest in the partnership and did not perform services for it during the year. retirement system.

 Income from real estate rentals (including rentals) gaid in crop shares), if you did not get the income in the course of a trade or business as a real estate dealer. This Dividends on shares of stock and interest on bonds, notes, etc., if you did not get the income in the course of your trade or business as a dealer in stocks or securities. includes cash and crop shares received from a tenant or sharefarmer. You should report this income on Schedule E, Part I. Gain or loss from:

the sale or exchange of a capital asset;
 the sale, exchange, involuntary
 conversion, or other disposition of property
unless the property is stock-in-itade or

other property that would be includible in invertion, or held primarily for sale to customers in the ordinary course of the business, or

c. certain transactions in timber, coal, or Net operating losses from other years. Medicare Qualified Government Employment

Section B, Long Schedule SE, Line 6b

Medicare qualifie government wages are wegest you get as a Federal state on local agesty you gas a Federal state on local working the NOVI' to the 1-35% Medicare tax if you received such wages, too NOT include them as acid alsecurity wages on Schedule SE, lime 50 Mages you enter on ine 52 are subject to the old-ages you enter on ine 53 are subject to the old-age, survivors, and Medicare itax.

Note: Also see the Instructions for Form 1040, line 62, to see if you should file Form 4469, Computation of Excess

Figure your SE tax using the rate on line 8 Gestion Bill you do not have to use the worksheet below. Do not reduce the rate by the Medicare tax rate. But you must use the worksheet to figure your SE tax and skip lines? 7 and 8 of Section 8.1.

a, you had Medicare qualified government wages as explained above; and b. the total of the amounts on lines 3a, 3b, 5c, 6b, and 6c of Schedule SE is more than \$48,000.

Warksheet—(Keep for your records) 1. Enter total of lines 3a, 3b, and 6c from Schedule SE 1.

3 En 1 er y ou un Medicate and audicate hages from the Board School Scho 2. Enter line 6a fram Schedule 5E

6. Multiply the smaller of line 1 or line 4 by .0251.
7. Add lines 5 and 6. Enter the total on line 9 of Schedule 5E and on Form 1040, line 48

Was your gross farm income for the year \$2,400 or less? If it was, you can report two-thirds of your gross farm income instead of your actual net earnings from farming on line 3a of Part I and line 11 of Part II. If your gross farm income was more than \$2,400, and your ret farm profits were less than \$1,600, you can report \$1,600 on line 3a of Part I and line 11 of Part II. Optional Methods Optional Method for FARM Income

If you can eat this method, it can increase or decrease you net SE farm earnings even if the farming business resolted in a lost free is no limit on flow many times you can use this method. You use this method, you use this method is to all farm earnings from self-employment for the year.

Page 39

Page 40

Instructions for Schedule F You may change the method after you file your return. For example, you can change from the regular method to the optional or from the optional to the regular.

theft involving farm business property, including livestock held for draft, breeding, sport, or dairy purposes. See Pub 225 for more information on how to report various farm losses, such as losses due to death of livestock or damage to crops or other farm property

Use Form 4684 to report a casualty or theft involving farm business property.

Farm Income and Expenses

For a farm partnership, figure your share of gross incume based on thre partnership agreement. With gualanteed payments, your share of the partnerships gross income syour gualanteed payment plus your share of the gross more after it is reducef by all gualanteed payments of the gross more after it is reducef by all gualanteed payments of the motive only gualanteed payments.

Optional Method for NONFARM Income

Changes You Should Note Beginning in 1989, the base rate (including taxes) of the first telephone line into your residence is a nondeductible. personal expense

Filling Information Returns

Beginning in 1989, expenses incurred to capitalization rules. If you previously elected capitalization rules. If you previously elected confidence expenses, out seet the simplified method of capitalizing the cost of saining certain cartle, you may tevoke that election. See the instructions for line of

Use Schedule F to report farm income and expenses. File it with Forms 1040, 1041, or 1065. Purpose

Were your net nontain points sess than \$1.60 bend as less than the not hillds of your gross nordarm income? If they were, you may use this method (but are regularly self-employed or regularly a partner. You meet this requirement if you had actual net annings from self-employment of \$400 or more in a fless? 2 of the 3 parts just before the year for which you use this nordarm method. The net earnings of \$400 or more could be from enther farm or nordarm earnings or both. The net earnings include your distributions size of the moome or loss from any of your partnerships.

Additional Information. Pub. 225, farmer's Tax Goude. has samples of lifed-in forms and schedules, and lists important dales that apoly to farmers. It also contains information about payments under the Disaster Assistance Acts of 1988 and 1989 Filers of Forms 1041 and 1065. Do not complete the block labeled "Social security number (SSN) " Instead, enter your Employer identification number on line D

You may report on line 3b of Part I and line 13 of Part II two-thins of your goss nonlarm income, up to \$1,600 as your net earnings, but you may not report less than your actual net earnings from nonlarm self-employment.

For a nonfarm partnership, see Optional Method for Farm Income on page 39 for details on how to figure your share of gross

if you had to make estimated tax payments in 1989 and you underpaid your estimated tax, you will not be charged a penalty if

The limit for the optional method for nonfarm self-employment is five years. The five years do not have to be one after another.

2. you file your 1989 tax return and pay the tax due by March 1, 1990 1. your gross farming or fishing income for 1988 or 1989 is at least two-thirds of your gross income, AND

For more details, see Pub 225.

a. your actual net earnings from nonfarm self-employment were less than \$1,600, and

Did you have both nonfarm and farm income? If you did, you may use the nonfarm optional method if: Using Both Optional Methods

• Rent based on farm production or crop States if you dut ont materially participate (for self-employment tax purposes) in the management or operation of the farm and the activity is a rental activity for purposes of the passive activity loss and credit imitations. Report this income on Form 435 and Schedule E (Form 1040) It is hour subject to self-employment tax See Pub. 225. Do not report the following income on Schedule F b. your net nonfarm profits were less than two-thirds of your goss nonfarm income. If you can use both methods, you may report less than your total actual net earnings from farm and notals m income, but you cannot report less than your actual net earnings from nonfarm Schroome alone et earnings from nonfarm Schroome alone.

If you use both methods to figure net earnings, you cannot report more than \$1,600 of net SE earnings

Rent from pasture land that is based on a flat charge. Report this income in Part 1 of Schedule E. But report on line 10 of Schedule F. pasture income received from taking care of someone else's livestock.

• two-thirds (%) of the total gross income from all Schedules F, line 11, and Schedules K-1 (Form 1065), line 14b; or

Enter the smaller of:

Line 11

Sales, exchanges, or involuntary conversions (other than casualities or thefts) of certain farm property Report this income on Form 4797.

Sales of livestock held for draft, breeding, sport, or dairy purposes. Report this income on Form 4797.

• two-funds (??) of the total gross income from all Schedules C, line 7, plus your distributive share of gross income from all monifarm partnerships, Schedules K-1 (Form 1065), line 14c, or

Enter the smallest of: a \$1,600; or

Line 13

■ \$1.600

the amount on line 12 if you also had farm income and elect the farm optional method

You may have to file information returns for wages poid to entipleyee. Certain payments of fees and other nonemployee compensation, inferest, retist, royalities, annuties, and persons You may also have to file an information return if you sold \$5,000 or more of consumer products to a person on a buy-self, deposit-commission, or other similar basis for resele. For more information, get Pub. 937, Business Reporting. In addition, if you received cash of more than \$10,000 in one or more related transactions in your farming business, you may have to the form \$300. Lines A and B

On line A, enter your principal crop or activity for the current year

Confine B, enter one of the 15 major agroupting adviving confine B, enter one of the 15 major agroupting adviving code site of Part I V on page 2 of Schedule T The code you nage 2 of Schedule T The code you select should represent the major farm activity from which you derive the largest amount of your income Fleid crop perfains the production of gards; act has wheet, rice, feed com, soybeans, bailey, rive, and chills, and oringerins such as oction, tobacco, sugar, and institution to specialty includes the raising of pels or because, and risk postores. Animal subcratory aminals, such as dogs, cats, bees, and snakes.

Line C

Under the cash method, include all incomen in the year you actually get it. Generally, deduct expenses when you pay them. If you use the cash method, check the box labeled "Cash." Complete Parts I and I lof Schedule F.

Under the accrual method, include income in the teer you same. It deed not mafter when you get it. Deduct expenses when you get it. Deduct expenses method, check the box abeled? Accrual. Complete Parts II, III, and Inne 11 of Schedule?

Other rules apply that determine the timing of deductions based on economic performance Get Pub. 538, Accounting Periods and Methods, for details

Farming syndicates cannot use the cash method of accounting. A farming syndicate may be a partnership, any other noncorporate group, or an S corporation If: the interests in the business have ever been for sale in a way that would require registration with any Federal or state

b. more than 35% of the loss during any tax year is spread do devenen limited partners or limited entrape eneurs. (A *limited partners* or one who can bece only the amount invested in the partnersing, a *limited attraperseur* is a person who does not lake any active part in managing the business.) agency, or

You need an employer ID number only if you had a Keogh plan, or were required to file an employment, excise, ifducary, partnership, or alcohol, tobacco, or firearms tax return.

You can elect to include Commodity Credit Copporation has proceeds as income in the year you received them instead of reporting as income this proceeds from the sale of the commodities in the year sold on in the year of foreiture. If you made this election and reported these loan proceeds as income in a prior year, check the "Yes" box on line E. Orthowise, check No. "Eor information on how to make this election, see the instructions for lines 7a-7c. Line E

Line F

Material Participation

See the Instructions for **Schedule C** (Form 1040), line I, for the definition of material participation for purposes of the passive activity rules

If you meet any of the material participation tests described in the line I instructions for Schedule C, check the Yes" box.

If you are a retired or disabled farmer, you are tradeds a materially participating in a farming business if you materially participating in a farming business if you materially participating you retirement or disability. Also, a surviving souce a treated as materially participating in a farming activity if the real property used in the activity meets the estate tax rules for special valuation of larm property used in the activity meets the estate tax rules for special valuation of larm property used in the activity dedeedar, and the surviving spouse actively manages the farm. Check the WrV box if you did not materially participate if you checked "No" and you have as so stort mith subsiness, see Umit on this business, activity but have losses from other passive activity losses, see the Instructions for Form 6558. Pessive

Limit on Losses. If you checked the "No" box on line F and you have a loss from this business, you must use form 8582 to figure your allowable loss, if any, to enter on Schedule F, line 36. Generally, you can deduct losses from passive activities only to the extent of income from passive activities. For more details, get Pub, 925, Passive Activity and At-Risk Rules.

Line G

Revocation of Prior Election for Animals.

Revocation of Prior Election for Animals.

If you previously elected to deduct
preproductive period expenses for animals or dy ou elected the simplified (safe-habbor)
method of capitalizing the costs of rasing
method of capitalizing the costs of rasing
elemale beet or dain cattle, you may revoke
that election for your first day year beginning
after 1998 without the consent of IRS, 10
of on, write - Proor Election for Animals
Revoked* in the space below line G. Check the "No" box if you are capitalizing your perpoductive period expenses. Also check the "No" box if you chost to capitalize them in a prior year. *Caution*: If you are digible to make this election but you do not check any of the boxes on line G and you deduct these expenses, you will be treated as if you checked the "Yes" box. Even if you revoke your election to deduct preproductive period expenses for animals, you must confinute to apply the alternative depreciation rules to property placed in service while your election was in effect. the property and the share of any indirect costs allocable to that property. But in some cases, you may be able to elect to currently debut certain preproductive period expenses rather than capitalize them. See Eaction 10 about certain Preproductive Period Expenses, on this page. Capitalization rules apply if you produce the air of ratiopile personal property of acquire property for resale (See Exceptions below). This means that cardain expenses must be included in rivershory costs or capitalized. These expenses include the direct costs of

Exceptions. These rules generally do NOT expenses incurred after 1988 to raise any animals.

2. expenses of producing any plant that has a perploadurent period of 2 years or less, or 3. expenses of replanting certain crops if they were lost not danaged by reason of disease, drought, or other casualty. Wote: Erceptons 1 and 2 above do not apply to tax shellers, form syndroates, or partnerships required to use the accrual method of accuming under infernal Revenue Gode section 447 or 448.

Election To Beduct Certain Preproductive Perford Expenses. If the proproductive period of any plant you produce is more period of any plant you produce is more period of any plant you produce is more than 2 years, you may beder for our rently deduct the expenses a plane than capitalise more for the costs of planting or growing cruss or the costs of planting or growing cruss or the say year you plant them in their say eary you plant them in the close of the fourth tax year beginning with permanent growe. Product the say on plant them in their spear you plant them on the made by lax saietters, fem syndicates, or portnerships required to use the accusal method of section 447 or 448.

If you elect to currently deduct your perpoducive period expesses for plants, you will have to recapture these costs as confinancy inconverse when you dispose of this property, and the alternative despreciation rules apply to property placed in service in any tax year your election is in effect. You must make this election in the first tax year after 1966 during which you engage in a farming business movining the production of property subject to the capitalization rules. Eccept as explained below, you may not recycle this election without the consent of 180.

If you received information returns (Forms 1099 or CCC. 128) showing amounts paid to you, first determine if the amounts are to be rounded with farm morone Then, use the charl below to determine where to report the morone or Schedule F. Include the Form 1099 or CCC. 182 amounts with any other morone reported on that line For more information, see Pub. 225 Witch 80 Should Cheekf if you are revoking a prior election you made for aimsist (see below) and you do not have any preproductive period expenses, check the "Does Not Apply" but on fine 6, Also check the "Does Not Apply" but of you do not, or did not, have preproductive period expenses, or if you are not eligible to make the election.

Where to report Line 5a Line 7b Line 8a (for crop insurance) Forms 1099-G or CCC-182 Form 1099-PATR Form 1099-A Form 1099-A Form 1099-MISC

You may also receive Form 1099 MISC for other types of income. In this case, report it on whichever line best describes the national For example, it you received a Form 1099-MISC for custom farming work, include this amount on line 9. "Custom hire (machine work) income."

Lines 1 and 2

Line 4

Show amounts received from sales of livestock, produce, grains, and other products you raised.

Lines 5a and 5b

If you received distributions from a cooperative in 1989, you should receive Form 1099-PATR, Taxable Distributions

Show patronage dividends received in cash, and the folial amount of qualified written notices of allocation. If you received the property as pricroage dividends, report the last market value of the property as income include cash advances received from a marketing cooperative. If you get pear intrictions in cash, show the amount of cash. If you get qualified per-unit retains in cash, show the amount of cash. If you get qualified per-unit call methods amount of cash. If you get qualified per-unit call certificates, show the stated dollar amount of the Received From Cooperatives. On line Sa how your trial distributions from cooperatives. This includes patronage dividends, nonpatronage distributions, per-unit retain allocations, and redemption of nonqualified notices and per-unit retain As the expenses you previously elected to deduct will have to be recaptured in a maniful your election to use the simplified method of capitalizing the osts of lasting female beat or daily cattle, you must continue to another the simplified method of capitalizing the osts of lasting female beat or daily cattle, you must continue to amortize the costs of paratice of the simplified in the years Degiming before 1989.

Farm Income—Cash Method

Parti

In Part I show income received for items listed on lines 1 through 10. Count both the cash actually or constructively received and the fair market value of goods or other property received for these items

Income is constructively received when is credited to your account or set aside for you to use

If you ran the farm yourself and received rents based on farm production or crop shares, report these rents as income on

Sales of Livestock Because of Drought. If you sold livestock because of a drought, you can count the motome from the sale in the year after the drought, instead of the year of the sale. You can do this IF

Lines 6a and 6b

 you can show that you sold the investock only because of the drought, AND
 your area qualified for Federal aid your main business is farming, AND

Enter on line 6a the TOTAL of the following amounts. These are government payments you received, usually reported to you an Form 1099-G. You may also receive Form CCL. 182 from the Oppartment of Agriculture showing the amounts and types of payments made to you

Information Returns

 Payments in the form of materials (such as fertilizer or lime) or services (such as grading or building dams) Face value of commodity credit certificates (often called "generic" or "PIK"

Cost-share payments (sight drafts).

Price support payments

Oiversion payments

Line 6a Line Ba (for disaster payments) Forms 1099-G or CCC-182 (for other payments)

Check the "Yes" box if you are electing to currently deduct your preproductive period expenses. Also check the "Yes" box if you made this election in a prior year.

On line 1 show amounts received from sales of investock and other items bought for resale. On line 2, show the cost or other basis of the livestock and other items you actually sold

Page 41

have an entry on line 7c. But if the amount forfeited is different from your basis in the commodity, you may have an entry on line 7c.

What If I Repaid a CCC Loan With CCC Certificates? Include on line 7b the amount of any CCC loan you repaid with certificates, even if you reported the loan proceeds as income.

If you did not elect to report the CCC loan proceeds as incomer, included on line 7c the amount of the loan you repaid with the certificates minus your basis in those certificates. Your basis in certificates is the face value of the certificates you included as income, or the amount you paid for

if you did elect to report the loan proceeds as income, do not include the amount of the loan you repaid with the certificates on line 7c

For more information on the tax consequences of electing to report CCC bin an proceeds as income, fortelling CCC loans, and repaying CCC loans with certificates, see Pub. 225

On not include as income on line 5b paroinage divelends from buying personal of family items, capital assets, or deprecable assets freter there amounts on line 5a only 11 you do not report patronage dividends from these thems as income, you must subtract the amount of the dividend from the cost or other basis of this external from the cost or other basis of the cost or other basis or other basis or other basis of the cost of the cost or other basis of the cost or other basis or ot

Lines 8a through 8d

In general, you must report crop msurance proceeds in this year you receive them Payments you received under 'tide I of the Ossafer Assatance Act of 1986 or fine I of the Disaster Assistance Act of 1988 in the payments received under the Agriculture Act of 1949 (as amended) are treated as crop msurance proceeds. However, if 1989 was the year of damage, you may elect to make this election, croce and active as a statement to you'r return. See Pub 2255 for what you must include in your return.

Enter on line 8 a the TOTAL crop insurance proceeds you received in 1989. even if you efect to include them in income next year.

Enter on line 8b the taxable amount of the proceeds you received in 1989. Oo not include proceeds you elect to include in income next year.

cost sharing conservation programs (see Pub 225), do not include these payments

Lines 7a through 7c

On line 6b report only the taxable amount. For example, if you qualify to exclude payments received under certain

certificates).

Enter on line 8d the amount, if any, of crop insurance proceeds you received in 1988 and elected to include in income in 1989

Line 9

Use this line to report income not shown on lines 1 through 9. For example, include the following income items on line 10: Enter on this line the income you received for custom hire (machine work) Line 10 Commodity Credit Corporation (CCC)
Lotans, Generally, you do not report CCC
Lotan proceeds as income However, if you
edge part or all of your production to
secure a CCC loan, you may elect to report
the loan proceeds as income in the year you
receive them, instead of the yeary you see the copy in your proceeds as the come in the year you see the copy if you made this section (or made
the election in a prior year), report loan
proceeds you received in 1989 on line 7a
and attach a statement to your return
showing the details of the loan(s)

 Income from discharge of indebtedness sebrerally, it adbits canceled or forgiven, you must include the canceled amount in income. However, certain solvent farmers may exclude from income discharged qualified farm income discharged qualified farm indebtedness. For Illegal Federal irrigation subsidies, see Pub. 225 Barter income

If you made the election in a prior year to report loan proceeds as income, be sure you checked the "Yes" box on line E. Otherwise check "No." See the instructions for line E.

What If I Forfeited a CCC Loan? Include the full amount forfeited on line 7b, even in you reported the loan proceeds as income

If you did not elect to report the loan proceeds as income, also include the forfeited amount on line 7c. If you did elect to report the loan proceeds as income, you generally will

information on whether you must include in income any discharge of indebtedness, see Pub. 225 State gasoline or fuel tax refund you got 1989

The amount of credit for Federal tax on gasoline or other fuel claimed on your 1988

Report he sale of commodity futures contracts on this line if they were made to protect you from price changes. These are a commoditive so manages in these are a considered needges. Enter any profit on line 10 from the aloss in a closed futures contract; show it as a minus amount act. Caution: For property acquired and hedging positions established, you must clearly identify on your books and records that the transaction was a hedging transaction.

Purchase or sales contracts are not true hedges if they offset losses that already occurred. If you bought or soid commodity futures with the hope of making a portif due to lavorable price changes, do not report it he pool to loss on this line. Report it on Form 6781.

Part II

Farm Expenses

Net: Certain costs must be contained if you produced real or targible personal to produce of real or targible personal to produce of real or targible personal to produce of real or targible personal transles. Special rules apply to the admittance of real or target and certain farm costs See the instructions for line G for more details.

Do not reduce your deductions on lines 12–34d by the preparadictive personal expenses you or required to capitalize instead, enter the total amount capitalize instead, enter the total amount capitalize instead, enter the total amount capitalized preparadictive personal integral or integral capitalized preparadictive personal integral or integral amount capitalized preparadictive personal integral or integral amount capitalized integral or integral and integral or integral amount capitalized integral or integral

Do not deduct

Do not deduct

Do and deduct

takes, insurance or repairs on your home)

that do not produce farm income

Expenses of rasing anything you or your

family used

The value of animals you raised that ded

 Loss of inventory. Personal losses

Listoun was tepaid for any part of an unsuling were repaid for miss subract the amount ou were repaid from the deduction were repaid from the deduction of the paid from the deduction of the paid from the deduction of the paid of the cash method of accounting, and your pepaid expenses are more than 50% of your other deductible famming expenses, your expenses for freed, seed, extention, and other smillar farm supplies are deductible only in the year in which you bought for use in the business must be seed over the lesser of 12 months or the useful life of the poultry. The cost of poultry bought for rease is deductible in the year in which the poultry is sold or otherwise disposed of F or an exception to this rule and additional information on prepaid expenses, see tho. 225

Amounts you spent to conserve soil or water, or to prevent erosion of your land can be deducted only if the expenses are consistent with a conservation plan approved by the Soil Conservation Service (SCS) of the Department of Agriculture for

the area in which your land is located if no plane easist, there expenses must be consistent with a plan of a comparable state agency. You must aftach form 8645, Soil and Water Conservation Plan Certification, to your return it you claim this deduction.

Do not deduct expenses you pay or incur of an or full walkings or to prepare and for center proof ingeland as ystems. On one deduct more than 25% of your gross income from fairming (excluding excluding excluding for a find maling (excluding as farm machinery and land). If your concervation repetines are more than the fund, carry the excess over to following years. Attach a copy of the original form got using the excess over to following you claim the feeduction are.

Line 15

Enter amounts paid for custom three or machine work (the machine operator furnished the equipment). Do not include amounts paid for rental or lease of equipment that you operated yourself; report those amounts on line 26a.

Line 16

You can deduct deprectation of buildings, improvements, cars and trucks, machinery and other farm equipment of a permanent nature

You may also choose under section 179 to expense a profin of the costs of cedian depicted also provided the costs of cedian depicted also provided the costs of cedian depicted and depicted the costs of but of the costs of but of the costs Do not deduct depreciation on your home furniture, or other personal items. I and the stock you bought or raised for resale, or other property in your inventory.

The deprecation deduction for cars, rincluding any section 1.79 deduction, is immufed for example, if you used you'r car in service in 1989, your deduction is immufed for the control of \$2.660. The allowable amounts are further immed in 1989, your deduction is limited to \$2.660. The allowable amounts are further immed in your business are sets than 100% in general, for cars or other listed property, you may not alse a section 1.79 deduction if the property is used \$50% or fess in your trade or business. If you claim depreciation for any listed property, you was to mother Part II lot form 4562. See the Instructions for four 4562 and Pub. \$34, Depreciation, for details.

If you have listed property (such as a car or light truck) that you placed in service after June 18. 1984, (in which you claimed adpreciation deduction, and the business as precentage of the property decreased to reapture screes depreciation, including reapture screes depreciation, including reapture access depreciation, including a section 17.9 septems deduction. Get from 4797, and its instructions for details. If you took an investment credit on property this you dispaced of before the end of its class life or life years, or the business use percentage decreases, or the use of the property otherwise changes so that it no longer qualifies, you may have to religue the codit. Get Form 4255.

Recapture of Investment Cedit, for details.

Enter any amounts you paid to programs for you employees that are not a part of the plans on line 25. Examples are insurance. Health, and welfare programs. Do not include here amounts paid for yoursell or your family. Line 17

Line 18

Do not include as treight paid the cost of transportation incurred in purchasing investock held for resale. Instead, add these costs to the cost of the livestock, and deduct them when the livestock are sold deduct them when the livestock are sold Generally, you cannot currently deduct expenses for feed to be consumed by your livestock in a later tax year. See Prepaid Farming Expenses, earlier Line 20

Line 22

Enter only the amount of premiums for fire, sortin, cto, and their insurance for this year for your farm business assets. Do not include insurance on personal assets, or medical, health, or disability insurance on yourself or your family.

Note: You may be able to deduct part of the amount pard for health insurance for you and your family even if you don't itemize your deductions. See the instructions for Form 1040, line 26.

Lines 23a and 23b

Interest Allocation Rules. The tax treatment of interest expense of firest expense of fires depending on its type. For example, personal interest, home mortgage interest, and investment interest are all treated differently. "Interest allocation" rules require you to allocate (assist) your meters expense so it is deducted on the interest expense so it is deducted on the tax treatment. These rules could gets the right tax treatment. These rules could first how much interest you deduct on Schedule F.

Generally, you allocate interest expense by tracing how the proceeds of the loan are used. Get Pub. 535, Business Expenses, and Pub. 545, Interest Expense, for details, If you paid interest on a debt secured by your main home, and any of the proceeds from that debt were used in your farming business, see Pub. 3d 1to figure the amount that is deductible on Schedule F.

If you have a mortgage on your real property used in your farming business (other than your main home), enter on line 2.3 at the inferest you paid for 1989 to banks or other financial institutions. Note: If the recipient was not a financial institution or you did not receive a Form 1096, Montgage Interest Statement, from the recipient, report your mortgage interest on line 23b.

If you paid \$600 or more of interest on this mortigage, you should receive Furning 1098 or similar statement. It shows the total interest received from you during 1989. You should receive this statement by January 31, 1990. If you paid more mortigage interest to financies in stitutions than its shown on Form 1098, or similar statement, see Pub 545, or se if you can deduct the additional interest. If you can enter the amount on line 23a. Affacts a

statement to your return explaining the difference and write "See attached" in the left margin next to line 23a

If you and at least one other person (other than your souse I you the a point return) were liable for and paid interest on the mortgage and the other person received the Form 1.098, report the mitrests on fine 23b. Attach a statement to your return showing the name and address of the person who received the Form 1.098 in the left margin next to fine 2.3b, write "See attached".

On line 23b, enter the interest on other loans related to this farm. Do not deduct interest you prepaid in 1989 for years after 1989. Include only the part that applies to 1989.

Line 24

Enter amounts you paid for farm labor less the amount of any jobs credit you claimed on Form S884, Get Pub. S72, General Business Credit, for information on the jobs credit.

Count the cost of boarding farm labor but not the value of any products they used from the farm. Count only what you peal thousehold help to care for farm laborers. Do not count the value of your own or your family's labor.

Caution: If you provided taxable fringe benefits to your employees, such as personal use of a car, do not include in farm labor the amounts you depreciated or deducted elsewhere.

Line 25

Enter what you paid to pension, profit-abraine, or amurity plans for your employees. If the plan included you as an owner-employee, see the instructions for Schedule C, line 20. Enter the amount you paid for yourself on Form 1040, line 27.

Lines 26a and 26b

Enter on line 26a what you paid to rent or lease machinery and equipment. Enter on line 26b amounts paid to rent or lease other terms, such as pasture or farm land.

Line 27

Enter what you paid for repairs and upkeep of farm buildings, machinery, and equipment. You can also include what you paid for tools of short life or small cost, such Do not deduct repairs or upkeep on your as shovels and rakes.

Line 31

 Social security taxes you paid to match what you are required to withhold from farm employees' wages and any Federal unemployment tax paid. Real estate and personal property taxes on farm business assets. You may deduct the following taxes:

The standard rate is 25% cents a mile up to 15,000 miles for 1999, and 11 cents a mile for each mile after that if you use more than one vehicle for business, you must use the actual cost if you use the whice for both personal and farm purposes, use only the miles (or costs) that apply to farming.

 Federal highway use tax Do not deduct:

Estate and gift taxes.

as paving and sewers.

Taxes on your home or personal property. Taxes assessed for improvements, such

Note: If you use certain highway trucks, truck-railers, stractor-trailers, or buses in your trade or business, your may have to pay your trade or business, you may have to pa a Federal highway use tax Get Form 2290, Heavy Vehicle Use Tax Return, to see if you State and local sales taxes (treat them as part of the cost of the property). Other taxes not related to the farm business.

Preproductive Period Expenses. Enter in parenthese on inm 34e, preproductive parent despendantive period expenses in 1389 and preproductive period expenses in 1389 and you checked the No' box on line G of Schedule F because you decided to cappilaize these expenses, you MIST enter the total of three expenses in parentheses on mine 34e and write 2634° in the space to the left of the total.

Beginning in 1989, if you use your home phone for business, you cannot deduct the base rate (including laves) of the first telephone line into your residence. It is a nondeductible personal expense

Enter what you paid for gas, electricity, water, etc., for business use on the farm. Do not include personal utilities.

Line 32

Enter expenses not listed on another line, such as

Office supplies

Lines 34a through 34e

You should not have a "2634" entry on line 34e if any of the following applies.

• You checked the "No" box on line G, but did not have any preproductive period expenses in 1989

 You made the election on line G to currently deduct your preproductive period expenses (you checked the "Yes" box), or You checked the "Does Not Apply" box line G

 Any loss from this activity that was not allowed as a deduction last year because of the artisk rules. This is freated as a deduction allocable to this activity in 1989. Amortization of qualifying forestation and reforestation costs over an 84-month period.

If you entered an amount in parentheses on in 346 electures you have preproductive period expenses you are capitalizing, subtract the amount on line 34e from the total of lines 12 through 34d. Enter the result on line 35.

For more information, see the instructions for line G and Pub 225

Use Form 4562 to figure your amount and some the solution of Schedule Fire amount of the deduction from Form 4562, Part II. For more information on amortization, get Pub. 535.

Amortization of certain business startup costs over a period of at least 60 months.

Line 36

Bad debts include debts and partial debts as sing form sales that were miduded in income and are definitely known to be worthess. Cauthorn Cash method bapayers cannot take a bad debt deduction unless the anount was previously included in income.

If you have a loss. the amount of loss you can deduct think see may be limited. Go on to lines 378 and 370 before entering your loss on lines 68 if you ariseved "No" to Ucestion F on Schedule F, also see Form 8.22. Enter the rise profit or deductible loss here and on Form 1040, line 19, and Schedule E, Inne 1 or Form 1041, line 5). Partnerships should stop here and enter the Epidical Popular Control of the Schedule E. The 1 or Form 1041, line 5). Partnerships should stop here and enter the Epidical Schedule E. The Schodule Schedule School of the Schodule School of the Schodule School of the Schodule School of the Schodule School of the School of Sc

Lines 37a and 37b At-Risk Rules

Note: If you used the reserve method pribr to 1987 to figure your bad debts, any band and the reserve account at the end of 1986 must be included in your income ratably over a 4-year period

For more details, see Pub. 535.

If you later collect a debt that you deducted as a bad debt, include it as income in the year you collect it

Deductions for losses by persons who are engaged in a trade or business or an activity for the production of income, including the holding of real property, are limited to the amount they have at risk in the business.

• Car and fruck expenses You can deduct the actual cost for funning your car or fruck, or take the standard mileage rate.

Note: If you claim any car or fruck expenses fatual costs or the standard mileage side, you must complete Part III of Form 4562.

If (1) you have a loss from any farming activity that you regaged in as a trade or business or for the production of income. Including the tooling of teach or service after December 31, 1966, and (2) you have amont's for which you are not after the activity, use form that it is, in the activity, use form the allowable loss.

Check **Box 37b** if you have amounts for which you are not at risk for this farm, such as the following

1. Nonrecourse loans used to finance the eachivy, to active properly used in the activity, or to acquire your interest in the activity, unless they are secured by properly not used in the activity or by certain real property; or

If you use the standard rate, the vehicle i considered to have a useful life of 60,000 miles of business use at the maximum standard mileage rate.

For vehicles that have been fully depreciated, the rate is 11 cents a mile

For details, get Pub. 917, Business Use

2. Amounts protected against loss by a guarantee, stop-loss agreement, or similar arrangement, or

3. Loans from someone who has an interest in the activity, where than as a credition, or who is related, under section 465(0/3)(C).

Such an interest, or an interest, or a through a count an interest, or a through a count of the activity, or to your interest in the activity intil are covered by

• loans from a person described in 3 above if you do not have any of these kinds of amounts for which you are not at risk in this business, cheek Box 37 a and enter your loss on line 36 unless you answered 'No' to Question F in this case, you must complete Form 6382 to igue your must complete enter on lim 36. nonrecourse loans or protected against loss by a guarantee, stop-loss agreement, similar arrangement, or

If you checked Box 37b, get form 6198 for determine the amount of your deductible loss and enter that amount of your deductible loss and enter that amount of your design of But if you arswered "No" to Question F. your loss many be truther limited See form 8582 if your at-risk amounts zero on less, enter zero on line 36 Be sure to halfach form 6198 to your return. If you thecked Box 37b and you'return liyou thecked Box 37b and you'return listen from 6198. Processing of your tax return may be delayed.

II, in addition to the amount that you report on Schadule. Fyou self or otherwise dispose of an asset used in an activity to which the affects rules apply and you have amounts in the activity for which you are of a risk. see the Instructions for Form 6.198

Any loss from this activity not allowed for 1989 because of the at-risk rules is treated as a deduction allocable to the activity in 1990.

For more details, get Pub, 925, Passive Activity and At-Risk Rules Also see the Instructions for Form 6198

If you use the accrual method, report farm recome when you earn. In now then you receive it. Generally, you must inventionly you a minds and cross I you use this method. Get Pub. 538, Accounting Periods and Methods, to exceptions, inventionly methods, how to change methods or methods. Thou to change methods or methods. Thou to change methods or counting, and for lues that require certain costs to be capitalized or included in Farm Income—Accrual Method Sonton

Line 38

Enter the amount you got from the sales of livestock, produce, grains, and other products you raised

See instructions for Part I, lines 5a-7c, 9, and 10 Lines 39a through 44

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	Single Married Married thing thing sepa-		3.196 3.004 3.595 3.210 3.011 3.609 3.224 3.019 3.623 3.238 3.026 3.637	3,252 3,034 3,651 3,266 3,041 3,665 3,280 3,049 3,679 3,294 3,056 3,693	3,308 3,064 3,707 3 3,322 3,071 3,721 3 3,336 3,079 3,735 3 3,350 3,086 3,749 3	3,364 3,094 3,763 3 3,378 3,101 3,777 3 3,392 3,109 3,791 3 3,406 3,116 3,805 3	3,420 3,124 3,819 3 3,434 3,131 3,833 3 3,448 3,139 3,847 3 3,462 3,146 3,861 3		3,476 3,154 3,875 3,3490 3,161 3,889 3,3504 3,169 3,903 3,518 3,176 3,917 3,518	3,532 3,184 3,931 3 3,546 3,191 3,945 3 3,560 3,199 3,959 3 3,574 3,206 3,973 3	3,588 3,214 3,987 3 3,602 3,221 4,001 3 3,616 3,229 4,015 3 3,630 3,236 4,029 3	3,644 3,244 4,043 3,558 3,251 4,057 3,672 3,672 3,259 4,071 3,686 3,266 4,085 3	850 3,700 3,274 4,099 3 990 3,714 3,281 4,113 3 950 3,728 3,289 4,127 3 000 3,742 3,296 4,141 3	0	3,756 3,304 4,155 3,770 3,311 4,169 3,784 3,319 4,183 3,798 3,326 4,197	3.812 3.334 4.211 3.826 3.341 4.225 3.840 3.349 4.239 3.854 3.356 4.253	3,868 3,364 4,267 3,882 3,371 4,281 3,896 3,379 4,295 3,910 3,386 4,309	3,924 3,394 4,323 3,938 3,401 4,337 3,952 3,409 4,351 3,966 3,416 4,365	3,980 3,424 4,379 3,994 3,431 4,393 4,008 3,439 4,407	Continued on ne	
	Married Married filing lining sepa- rately rately	00	20,050 3.196 3.004 3.595 20,100 3.210 3.011 3.609 20,150 3.224 3.019 3.623 20,200 3.238 3,026 3,637	200 20,250 3,252 3,034 3,651 250 20,300 3,266 3,041 3,665 3,00 20,350 3,280 3,049 3,679 350 20,400 3,294 3,056 3,693	400 20,450 3,308 3,064 3,707 3 450 20,500 3,322 3,071 3,721 3 500 20,550 3,336 3,079 3,735 3,550 20,600 3,350 3,086 3,749 3	20,650 3,364 3,094 3,763 3 20,700 3,378 3,101 3,777 3 20,750 3,392 3,109 3,791 3 20,800 3,406 3,116 3,805 3	800 20,850 3,420 3,124 3,819 3 850 20,900 3,434 3,131 3,833 3 900 20,950 3,448 3,139 3,847 3 950 21,000 3,462 3,146 3,861 3		21,050 3,476 3,154 3,875 3 21,100 3,490 3,161 3,889 3, 21,150 3,504 3,169 3,903 3, 21,200 3,518 3,176 3,917 3,	21,250 3,532 3,184 3,931 3 21,350 3,546 3,191 3,945 3 21,350 3,560 3,199 3,959 3 21,400 3,574 3,206 3,973 3	21,500 3,588 3,214 3,987 3 21,500 3,602 3,221 4,001 3 21,550 3,616 3,229 4,015 3 21,600 3,630 3,236 4,029 3	21,650 3,644 3,244 4,043 3 21,700 3,658 3,251 4,057 3 21,750 3,672 3,259 4,071 3 21,800 3,686 3,266 4,085 3	21,850 3,700 3,274 4,099 3 21,900 3,714 3,281 4,113 3 21,950 3,728 3,289 4,127 3 22,000 3,742 3,296 4,141 3	22,000	22,050 3,756 3,304 4,155 22,100 3,770 3,311 4,169 22,150 3,784 3,319 4,183 22,200 3,798 3,326 4,197	22,250 3,812 3,334 4,211 22,350 3,826 3,341 4,225 22,350 3,840 3,349 4,239 22,400 3,854 3,356 4,253	3,868 3,364 4,267 3,882 3,371 4,281 3,896 3,379 4,295 3,910 3,386 4,309	22,550 3,924 3,394 4,323 22,700 3,938 3,401 4,337 22,750 3,952 3,409 4,351 22,800 3,966 3,416 4,365	22,850 3,980 3,424 4,379 22,950 3,994 3,431 4,393 22,950 4,008 3,439 4,407 23,000 4,002 3,446 4,407	Continued on in	
If fine 37 And you are— income) is—	But Single Mariced Mariced less thing fung from than than Your tax is—	20,000	20,000 20,050 3.196 3.004 3.595 20,000 20,100 3.210 3.200 3.629 20,100 20,120 3.224 3.019 3.629 20,150 20,200 3.238 3,026 3.637	20,200 20,250 3,252 3,034 3,651 20,200 20,300 3,266 3,266 3,041 3,655 20,300 20,350 3,289 3,049 3,679 20,350 20,400 3,294 3,056 3,693	20,400 20,450 3,308 3,064 3,707 3 20,450 20,500 3,322 3,071 3,721 3 20,500 20,500 3,336 3,079 3,735 3 20,550 20,600 3,350 3,086 3,749 3	20,600 20,650 3,364 3,094 3,763 3 20,650 20,700 3,378 3,109 3,777 3 20,700 20,800 3,392 3,109 3,805 3 20,750 20,800 3,406 3,116 3,805 3	20,800 20,850 3,420 3,124 3,819 3 20,800 20,900 3,434 3,131 3,833 3 20,900 20,950 3,448 3,139 3,847 3 20,950 21,000 3,462 3,146 3,861 3	21,000	21,000 21,050 3.476 3.154 3.875 3. 21,050 21,100 3.490 3.161 3.889 3. 21,100 21,150 3.504 3.169 3.903 3. 21,150 21,200 3.518 3.176 3.917 3	21,200 21,250 3,532 3,184 3,931 3 21,250 21,300 3,546 3,191 3,945 3 21,300 21,300 3,560 3,199 3,959 3 21,350 21,400 3,574 3,206 3,973 3	21,400 21,450 3,588 3,214 3,987 3 21,450 21,500 3,502 3,222 4,001 3 21,500 21,500 3,630 3,236 4,029 3 21,550 21,600 3,630 3,236 4,029 3	794 21,600 21,650 3,644 3,244 4,043 3 801 21,650 21,700 3,658 3,251 4,057 3 21,700 21,750 3,686 3,266 4,015 3 816 21,750 21,800 3,686 3,266 4,085 3	21,850 3,700 3,274 4,099 3 21,900 3,714 3,281 4,113 3 21,950 3,728 3,289 4,127 3 22,000 3,742 3,296 4,141 3	22,000	22,000 22,050 3,756 3,304 4,155 22,050 22,100 3,770 3,11 4,169 22,100 22,100 3,784 3,319 4,183 22,150 22,200 3,798 3,326 4,197	22,250 3,812 3,334 4,211 22,350 3,826 3,341 4,225 22,350 3,840 3,349 4,239 22,400 3,854 3,356 4,253	22.400 22.450 3.868 3.364 4.267 22.450 22.550 22.550 3.896 3.379 4.281 22.550 22.560 3.910 3.386 4.309	22,550 3,924 3,394 4,323 22,700 3,938 3,401 4,337 22,750 3,952 3,409 4,351 22,800 3,966 3,416 4,365	974 22.800 22.850 3.980 3.424 4.379 (981 22.850 22.900 3.994 3.431 4.393 9.999 22.900 22.950 4.008 3.439 4.07 9.065 22.500 27.000 4.008 3.439 4.07 9.065 22.500 27.000 4.008 3.406 4.027	996 22,930 23,000 4,022 3,440 4,421 Continued on ne	
If fine 37 (faxable income) is—	Anamed Head At But Singe Marined Marined Marined Singe Marined Marined Singe Marined M	20,000	755 2554 20 000 20,050 3.196 3.004 3.595 769 20,050 20,050 3.210 3.011 3.609 783 2.569 20,100 20,150 3.224 3.019 3.629 797 2.576 20,150 20,200 3.238 3,026 3,637	20,200 20,250 3,252 3,034 3,651 20,200 20,300 3,266 3,266 3,041 3,655 20,300 20,350 3,289 3,049 3,679 20,350 20,400 3,294 3,056 3,693	867 2.614 20,400 20,450 3,308 3,064 3,707 3 881 2.621 20,450 20,500 3,322 3,071 3,721 3 885 2.629 20,500 3,335 3,079 3,735 3,999 2,636 20,550 3,356 3,079 3,735 3	2.644 20,600 20,650 3,364 3,094 3,763 3 2,551 20,650 20,700 3,378 3,101 3,777 3 2,656 20,700 7,550 3,308 3,101 3,791 3,2666 20,750 20,800 3,406 3,116 3,805 3	979 2,674 20,800 20,850 3,420 3,124 3,819 3 993 2,681 20,850 20,900 3,434 3,131 3,833 3 007 2,689 20,900 20,950 3,448 3,139 3,847 3 021 2,696 20,950 21,000 3,462 3,146 3,861 3	21,000	2.704 21,000 21,050 3,476 3,154 3,875 3, 2.711 21,050 21,100 3,490 3161 3,889 3, 2.719 21,100 21,150 3,504 3,169 3,903 3, 2.726 21,150 21,200 3,518 3,176 3,917 3	2,734 21.200 21.250 3.532 3.184 3.931 3 2.741 21.252 21.300 3.546 3.199 3.945 3 2.745 21.302 21.360 3.546 3.575 21.350 21.400 3.574 3.206 3.973 3	2,764 21,400 21,450 3,588 3,214 3,987 3 2,71 21,450 21,500 3,602 3,221 4,001 3 2,779 21,500 21,550 3,603 3,236 4,015 3 2,786 21,550 21,600 3,630 3,236 4,029 3	203 2.794 21.600 21.650 3.644 3.244 4.043 3 3.21 2.801 21.650 21.700 3.658 3.251 4.057 3.21 2.809 21.700 21.750 3.686 3.266 4.085 3 2.45 2.816 21.750 21.800 3.686 3.266 4.085 3	2.824 21.800 21.850 3.700 3.274 4.099 3 2.831 21.850 21.900 3.742 3.281 4.127 3 2.839 21.900 22.000 3.742 3.296 4.127 3 2.846 21.950 22.000 3.742 3.296 4.141 3	22,000	2.854 22.000 22.050 3.756 3.304 4.155 2.861 22.050 22.150 3.776 3.319 4.169 2.2100 22.150 3.798 3.319 4.183 2.876 22.105 22.200 3.798 3.326 4.197	2.884 22.200 22.250 3.812 3.334 4.211 2.891 22.330 22.350 3.826 3.340 4.225 2.899 22.350 23.500 3.854 3.359 4.239 2.906 22.350 22.400 3.854 3.356 4.253	914 22.400 22,450 3.868 3.364 4.267 921 22.450 22.500 3.882 3.371 4.281 929 22.250 0.2550 3.892 3.379 4.295 936 22.500 22.600 3.910 3.386 4.309	2.944 22.600 22.650 3.924 3.394 4.323 2.951 22.650 22.700 3.938 3401 4.337 2.951 22.750 22.750 3.952 3.409 4.351 2.966 22.750 22.800 3.966 3.416 4.365	2.974 22.800 22.850 3.980 3.424 4.379 2.981 22.800 22.900 3.994 3.431 4.393 2.989 22.900 22.900 4.008 3.439 4.407 2.006 22.906 2.906 2.006 4.008 4.407 2.006 2.900	2.996 22.930 23,000 4,022 3,440 4,421 Continued on ne	
If line 37 (taxable income) is—	Manuer Head	20,000	554 2.755 2.554 20.000 20.050 3.196 3.004 3.595 561 2.796 2.100 3.210 3.011 3.609 562 2.783 2.569 20.100 20.120 3.224 3.019 3.623 576 2.797 2.576 20.100 20.20 3.238 3.026 3.637	811 2.584 20,200 20,250 3,252 3,034 3,651 82.5251 20,2520 20,3200 3,265 3,041 3,655 839 2.599 20,300 20,350 3,049 3,679 853 2,606 20,305 20,340 3,294 3,056 3,693	614 2.867 2.614 20.400 20.450 3.308 3.064 3.707 3 622 2.881 2.621 20.400 20.550 3.323 3.071 3.721 3 629 2.895 2.629 20.5500 20.550 3.356 3.079 3.735 3 636 2.909 2.636 20.550 20.600 3.350 3.086 3.749 3	644 2.923 2.644 2.0600 20.650 3.364 3.094 3.763 3 561 2.937 2.651 2.000 20.750 3.378 3.32 3.101 3.777 3 565 2.957 2.000 20.750 20.750 3.378 3.30 3.3791 3.666 2.965 2.0750 20.800 3.406 3.116 3.805 3	674 2.979 2.674 20.800 20.850 34.20 3.124 3.819 3 681 2.993 2.681 20.850 20.900 34.48 3.131 3.833 3 689 3.001 2.686 20.900 20.950 3.448 3.139 3.847 3 689 3.001 2.696 20.950 21.000 3.462 3.146 3.861 3.861	21,000	3,035 2,704 21,000 21,050 3,476 3,154 3,875 3,3,049 2,711 21,050 21,050 3,400 3,400 3,161 3,889 3,3,063 2,719 21,100 21,150 3,504 3,169 3,903 3,077 2,726 21,150 21,200 3,518 3,176 3,917 3	734 3,091 2,734 21,200 21,250 3,532 3,184 3,931 3 74 3,105 2,741 2,105 2,730 3,545 3,50 3,546 3,19 3,945 3,29 2,119 2,749 21,330 31,350 31,99 3,574 3,206 3,575 21,350 21,400 3,574 3,206 3,973 3	764 3,147 2,764 21,400 21,450 3,588 3,214 3,987 3 7771 3,161 2,771 21,416 21,500 3,602 3,221 4,001 3 786 3,175 2,778 21,550 21,600 3,630 3,236 4,015 3 786 3,189 2,786 1,550 21,600 3,630 3,236 4,029 3	2.794 21,600 21,650 3,644 3,244 4,043 3 2.801 21,550 21,700 3,658 3,251 4,057 3 2.809 21,700 21,750 3,672 3,259 4,071 3 2.816 21,750 21,800 3,686 3,266 4,085 3	824 3.259 2.824 21.800 21.850 3.700 3.274 4.099 3 831 3.273 2.81 21.850 21.900 3.714 3.281 4.113 3 839 3.287 2.839 21.900 21.950 3.728 3.289 4.127 3 846 3.301 2.846 21.950 22.000 3.742 3.296 4.127 3	22,000	2.854 3.315 2.854 22.000 22.050 3.756 3.304 4.155 2.861 3.329 2.861 22.000 22.100 3.770 3.311 4.169 2.869 3.333 2.869 22.100 22.150 3.784 3.319 4.183 2.876 3.357 2.876 22.150 22.200 3.798 3.326 4.197	2.884 3.371 2.884 22.200 22.250 3.812 3.334 4.211 2.2891 3.385 2.891 22.280 22.350 3.855 3.341 4.225 2.899 3.399 22.300 22.350 3.840 3.349 4.239 2.306 3.413 2.906 22.350 22.400 3.854 3.356 4.253	2.914 3.427 2.914 22.400 22.450 3.868 3.364 4.267 2.929 3.441 2.921 22.450 22.560 3.892 3.371 4.281 2.929 3.455 2.929 3.455 2.929 3.455 2.929 3.455 2.929 3.455 2.929 3.455 2.929 3.455 2.929 3.8296 3.910 3.386 4.399	2.944 3.483 2.944 22.600 22.650 3.924 3.394 4.323 2.951 3.497 2.951 22.700 3.938 3.401 4.337 2.959 3.11 2.999 22.700 22.750 3.952 3.409 4.351 2.966 3.52 5.960 22.750 23.965 3.409 4.351	2.974 3.539 2.974 22.800 22.850 3.980 3.424 4.379 2.981 3.553 2.981 22.850 22.900 3.994 3.431 4.393 2.2989 3.567 2.989 2.22900 2.9596 4.007 3.4407 3.006 3.681 3.006 7.996 31.006 7.996 31.006 4.407	2,996 3,581 2,996 22,950 23,000 4,022 3,440 4,421	
If fine 37 (faxable income) is—	Manned Head At Bear Single Manned Hanned Manned Manned Lings	20,000	554 2.554 2.755 2.554 20.000 20.050 3.196 3.004 3.595 6.2 1.561 2.69 2.782 2.569 2.010 3.210 3.011 3.609 5.69 2.783 2.569 20.100 20.150 3.224 3.019 3.623 6.59 2.783 2.569 20.100 20.150 3.224 3.019 3.623 6.56 2.576 2.576 20.150 20.200 3.238 3.026 3.637	584 2.584 2.811 2.584 20,200 20,250 3.252 3.034 3,651 3,591 2.591 2.825 2.0300 3,252 3,034 3,652 3,592 2.592 2.839 2.599 2.599 2.599 2.839 2.839 2.839 2.839 2.839 2.839 2.839 2.839 2.839 3,699	614 2.614 2.867 2.614 20,400 20,450 3,308 3.064 3,707 3 621 2.621 2.881 2.621 2.0450 30,5050 3,325 3,071 3,721 3,529 2.895 2.629 20,500 20,550 3,335 3,079 3,735 636 2.636 2.999 2.636 20,550 20,600 3,350 3,086 3,749 3	644 2.644 2.923 2.644 20,600 20,650 3.364 3.094 3.763 3 651 2.651 2.937 2.651 20,650 20,700 3.337 3.101 3.777 3 659 2.652 2.951 2.659 20,700 20,750 3.328 3.109 3.791 3 666 2.666 2.965 2.666 20,750 20,800 3.406 3.116 3.805 3	674 2,674 2,979 2,674 20,800 20,850 3,420 3,124 3,819 3 861 2,681 2,993 2,681 2,820 20,900 3,448 3,131 3,833 3,692 20,900 20,900 3,448 3,139 3,847 3,695 20,696 3,021 2,696 20,950 21,000 3,462 3,146 3,861 3,691 3,021 2,696 20,950 21,000 3,462 3,146 3,861 3,691 3,021 2,696 20,950 21,000 3,462 3,146 3,861 3,	21,000	704 2,704 3,035 2,704 21,000 21,050 3,476 3,154 3,875 3,711 2,711 3,049 2,711 2,1050 21,130 3,450 3,461 3,889 3,719 2,719 3,062 2,779 21,130 21,150 3,169 3,169 3,903 3,726 2,726 3,077 2,726 21,50 21,200 3,518 3,176 3,917 3	734 2,734 3,091 2,734 21,200 21,256 3,532 3,184 3,931 3 7 2 2,741 3,105 2,741 12,1250 21,300 3,566 3,191 3,945 3 7 2 2,749 21,300 21,356 3,199 3,959 3 7 56 2,756 3,133 2,756 21,350 21,400 3,574 3,206 3,973 3	764 2,764 3,147 2,764 21,400 21,450 3,588 3,214 3,987 3 7 1 2,771 2,771 2,771 3,161 2,771 1,450 21,550 3,616 3,221 4,001 3,779 2,779 3,175 2,779 21,500 21,550 3,666 3,236 4,015 3 7 20 2,786 3,189 2,786 7,159 21,600 3,600 3,236 4,029 3	794 3,203 2,794 21,600 21,650 3,644 3,244 4,043 3 801 3,277 2,801 21,650 21,700 3,658 3,251 4,657 3 809 3,231 2,809 21,700 21,700 3,688 4,071 3,686 3,265 4,085 3	860 2.824 3.259 2.824 21.800 21.850 3.700 3.274 4.099 3 874 2.831 3.273 2.331 21.850 2.1500 3.712 3.281 3.281 21.850 2.7500 3.728 3.289 4.127 3 888 2.839 3.287 2.839 21.950 21.950 3.728 3.289 4.127 3 902 2.846 3.301 2.846 21.950 22.000 3.742 3.296 4.141 3	22,000	916 2.854 3.315 2.854 122.000 22.050 3.756 3.304 4.155 9.30 2.861 3.329 2.861 22.005 22.100 3.750 3.311 4.169 9.44 2.869 3.343 2.869 2.150 22.150 3.784 3.319 4.183 9.88 2.876 3.357 2.876 122.150 22.200 3.798 3.326 4.197	2.884 3.371 2.884 22.200 22.250 3.812 3.334 4.211 2.2891 3.385 2.891 22.280 22.350 3.855 3.341 4.225 2.899 3.399 22.300 22.350 3.840 3.349 4.235 2.906 3.413 2.906 22.350 22.400 3.854 3.356 4.253	028 2.914 3.427 2.914 22.400 22.456 3.868 3.354 4.267 0.82 2.921 3.441 2.921 22.450 2.5500 3.882 3.371 4.281 0.82 2.929 3.455 2.229 2.2500 2.2550 3.896 3.379 4.295 0.70 2.335 3.465 2.99 2.2550 2.2560 3.910 3.386 4.395	084 2.944 3.483 2.944 [22,600 22,650] 3,924 3,394 4,323 0.98 2.951 3,497 2.951 22,650 22,700 3,938 3,401 4,337 2.959 3,511 2.959 22,700 22,750 3,952 3,409 4,351 12 2,956 3,525 2,505 22,750 3,955 3,409 4,351 126 2,966 3,525 2,966 [22,750 22,800 3,966 3,46 4,565	140 2.974 3.539 2.974 22.800 22.850 3.980 3.424 4.379 1.54 2.981 3.553 2.981 22.850 22.900 3.994 3.431 4.393 3.99 6.68 2.999 2.590 2.590 2.900 2	182 2,996 3,581 2,996 22,950 23,000 4,02 3,940 4,421	
And you are— (taxable income) is—	Single Manned Manned Manued M	20,000	2.554 2.554 2.755 2.554 20.000 20.056 3.196 3.004 3.595 2.556 2.556 20.000 20.056 3.196 3.004 3.595 2.556 2.5569 2.000 3.210 3.011 3.609 2.556 2.5569 2.783 2.5569 2.556 2.5569 2.359 3.029 3.029 3.623 2.576 2.576 2.797 2.576 20.150 20.200 3.238 3.026 3.637	2.584 2.584 2.811 2.584 20,200 20,250 3.252 3.034 3.651 2.591 2.825 2.591 2.0230 2.0330 3.266 3.041 3.665 2.599 2.599 2.599 2.599 2.0300 20,300 3.280 3.280 3.093 3.679 2.666 2.666 2.853 2.666 20,350 20,400 3.294 3.056 3.693	2.614 2.614 2.867 2.614 120,400 20,450 3,308 3,064 3,707 3 2,629 2.629 2.881 2,661 20,495 2,650 3,325 3,071 3,721 3 2,639 2,629 20,500 20,550 3,336 3,079 3,735 2,656 2,636 2,	2.644 2.644 2.923 2.644 2.0500 20.650 3.364 3.094 3.763 3 2.659 2.651 2.651 2.937 2.651 2.050 2.0700 3.373 3.101 3.777 3 2.659 2.951 2.659 2.000 20.750 3.379 3.109 3.777 3 2.666 2.666 2.666 2.666 2.666 2.666 2.666 2.666 3.16 3.809 3.8	850 2.674 2.674 2.979 2.674 20.800 20.850 3420 3.124 3.819 3 3900 2.681 2.681 2.935 2.681 2.0850 20.900 3.434 3.131 3.333 3.940 2.689 2.689 3.007 2.689 20.900 2.950 3.448 3.139 3.847 3.000 2.695 2.685 2.695 3.007 2.695 2.000 2.950 2.1000 3.462 3.139 3.847 3	21,000	950 2.704 2.704 3.035 2.704 21,000 21,050 3.476 3.154 3.875 3 0.271 2.711 3.049 2.711 21,052 21,003 3.406 3.161 3.889 3 150 2.719 2.719 3.053 2.719 1.100 21,150 3.504 3.169 3.903 3 200 2.726 2.726 3.077 2.726 21,150 21,200 3.518 3.176 3.917 3	250 [2,734 2,734 3,091 2,734 21,200 21,256 3,532 3,184 3,931 3 3 02 7.74 1 3,105 2,741 21,250 21,350 3,556 3,199 3,995 3 3,90 2,740 2,741 3,105 2,741 3,300 21,350 3,356 3,199 3,959 3,90 2,756 2,756 3,133 2,756 21,350 21,400 3,574 3,206 3,973 3	450 2.764 2.764 2.140 21.450 3.588 3.214 3.987 3 600 2.771 2.771 2.771 2.771 2.771 2.771 2.771 2.772 2.772 2.772 2.773 2.773 2.779	550 2.804 2.794 3.203 2.794 21,600 21,650 3,644 3,244 4,043 3 7,000 2.818 2.801 3.217 2.801 21,650 21,700 3,658 3.251 4,057 3 7,500 2.818 2.809 3.231 2.809 21,700 21,750 3,572 3,259 4,071 3,000 2,246 2,816 3,245 2,816 21,750 21,800 3,688 3,266 4,085 3	850 2.860 2.824 3.259 2.824 21.800 21.856 3.700 3.274 4.099 3 3 4.113 3 2.831 21.800 21.805 3.700 3.724 4.099 3 3 5.87 2.839 1.2950 2.806 3.728 3.289 4.127 3 6.000 2.902 2.846 3.301 2.846 2.1.950 22.000 3.742 3.295 4.127 3	22,(050 2.916 2.864 3.315 2.854 22.000 22.050 3.756 3.304 4.155 3.100 2.930 2.851 3.329 2.861 22.050 22.100 3.710 3.311 4.169 2.944 2.869 3.334 2.869 22.100 22.105 3.784 3.319 4.185 2.00 2.958 2.876 3.357 2.876 22.150 22.200 3.798 3.326 4.197	250 2.972 2.884 3.371 2.884 22.200 22.250 3.812 3.334 4.211 200 2.986 2.981 3.335 2.891 22.8250 22.300 3.876 3.341 4.225 3.500 2.986 3.399 2.899 22.300 22.350 3.840 3.849 4.239 4.000 2.899 3.399 2.899 22.300 22.350 3.840	450 3.028 2.914 3.427 2.914 22.400 22.450 3.868 3.364 4.267 5.00 3.02 2.921 3.441 2.921 22.462.2550 3.882 3.354 4.281 5.50 3.056 2.929 3.455 2.925 2.550 2.2550 3.898 3.399 4.295 600 3.070 2.995 3.465 2.939 [22.550 22.560] 3.910 3.386 4.309	650 3.084 2.944 3.483 2.944 22.600 22.650 3.924 3.394 4.323 7703 3.098 2.951 3.497 2.951 22.650 25.700 3.393 3.401 4.337 750 3.112 2.959 3.511 2.959 22.700 22.750 3.952 3.409 4.351 8.001 3.126 2.966 3.255 2.966 (22.756 2.200 3.966 3.46 4.365	880 3.140 2.974 3.539 2.974 22.800 22.850 3.980 3.424 4.379 900 3.154 2.981 3.553 2.981 22.850 22.900 3.994 3.431 4.393 996 3.156 2.989 22.900 2.9550 4.060 3.439 4.407 0.00 3.182 9.006 3.83 9.006 3.006	.000 3.182 2,996 3.581 2,996 22,990 23,000 4,022 3,996 4,422	
And you are— (taxable income) is—	But Single Marmed Marmed Head All Single Marmed Marmed Marmed	20,000	77,000 2554 2554 2755 2554 20,000 20,050 3196 3,004 3,595 77,000 25,651 2,556 2,556 20,000 21,000 3,210 3,010 3,600 20,556 2,5	7,726 2,584 2,584 2,811 2,584 20,200 20,256 3,252 3,034 3,651 3,730 2,591 2,592 2,591 2,825 2,030 2,592 2,991 2,599 2,59	7.7450 2.614 2.614 2.867 2.614 20,400 20,456 3.308 3.064 3.707 3 7.750 2.622 2.622 2.829 2.829 2.825 2.629 2.625 2.829 2	17.650 2.644 2.644 2.923 2.644 20,600 20,650 3.354 3,094 3.775 3 17.7750 2.651 2.651 2.651 2.651 2.651 2.937 2.651 2.651 2.0700 3.373 3.101 3.777 3.777 3.265 2.659 2.951 2.659 2.0700 3.3750 3.392 3.109 3.779 17.800 2.665 2.965 2.965 2.666 2.0700 3.3790 3.392 3.109 3.791 3.7790 2.695 2.695 2.965 2.0700 3.791 3.7	7,786) 2,674 2,674 2,979 2,674 20,800 20,850 3,420 3,124 3,819 3 7,7900 2,681 2,681 2,993 2,681 20,850 20,900 3,434 3,131 3,833 3 17,590 2,889 2,889 2,899 2,890 2,900 20,900 2,900 3,448 3,139 3,847 3,8800 2,696 2,596 2,596 2,900 20,900 21,000 3,462 3,146 3,861 3	00 21,000	000 18,050 2,704 2,704 3,035 2,704 21,000 21,050 3,476 3,154 3,875 3,050 18,000 2,711 2,711 3,049 2,711 2,1050 1,000 3,000 3,160 3,889 3,000 3,100 1,100 2,719 2,719 3,052 2,719 2,100 21,150 3,564 3,169 3,903 3,160 18,200 2,726 2,726 3,077 2,726 21,150 21,200 3,518 3,176 3,917 3	200 18,250 2,734 2,734 3,091 2,734 21,200 21,250 3,532 3,184 3,931 3 250 18,300 2,741 2,741 3,105 2,741 21,250 21,300 3,556 3,191 3,945 3 3 3 2,741 21,200 21,350 2,350 2,1350 2,745 2,749 3,105 2,749 2,740 2,756 2,756 3,133 2,756 21,350 21,400 3,574 3,206 3,973 3	400 18,450 2,764 2,764 3,147 2,764 21,400 21,450 3,588 3,214 3,987 3 450 18,500 2,771 2,771 3,151 2,771 2,1450 21,500 3,602 3,221 4,001 3 500 18,550 2,779 2,779 2,779 21,500 21,550 3,616 3,239 4,015 3,500 3,8500 2,790 2,786 3,189 2,786 21,550 21,500 3,836 3,839 2,786 2,	600 18,650 2,804 2,794 3,203 2,794 21,600 21,650 3,644 3,244 4,043 3 5,901 8,700 2,818 2,801 3,217 2,801 21,650 21,700 3,688 3,251 4,057 3,701 18,750 2,832 2,809 3,231 2,809 21,700 21,750 3,552 4,071 3,701 8,70	800 18,850 2,860 2,824 3,259 2,824 21,800 21,850 3,700 3,274 4,099 3 890 18,900 2,874 2,813 3,73 2,831 13,895 21,900 3,774 3,281 4,113 3 9,900 19,900 2,888 2,839	19,000	19,050 2.916 2.884 3.315 2.884 22,000 22,050 37,56 3,304 4,155 9,9,100 23,92 2,881 3,329 2,2100 37,70 3,311 4,169 21,150 2,944 2.889 3,32 2.889 2,2100 22,150 3,784 3,319 4,183 19,200 2,986 2,876 3,357 2,876 22,150 22,200 3,798 3,326 4,197	19,260 2,972 2,884 3,371 2,884 22,200 22,250 3,812 3,334 4,211 9,330 2,986 2,891 3,335 2,892 2,390 3,395 2,390 1,399 1,399 2,390 2,399 3,399 2,390 2,399 3,990 3,900 2,999 3,990 3,900 2,9	19450 3.028 2.914 3.427 2.914 22.400 22.450 3.868 3.364 4.267 91500 3.042 2.921 3.441 2.251 22.250 2.2500 3.882 3.371 4.781 91.500 3.066 2.929 3.455 2.929 2.5500 2.5500 3.986 3.999 4.295 9.5500 2.5500 3.996 3.996 4.309	19,650 3,084 2,944 3,483 2,944 22,600 22,650 3,924 3,394 4,323 19,750 3,098 2,951 3,497 2,591 22,650 22,700 3,938 3,401 4,337 19,750 3,112 2,959 3,511 2,999 22,700 22,750 3,952 3,409 4,351 3,9200 3,126 2,966 3,525 2,966 22,750 22,300 3,966 3,466 4,365	800 1986 3.140 2.974 3.539 2.994 22.805 22.856 3.998 3.421 4.379 8.000 19.86 3.140 2.974 3.599 2.990 2.5200 3.999 3.421 4.379 8.000 19.950 3.890 3.890 3.890 3.890 19.950 19.950 3.890 3.8	50 20,000 3,182 2,996 3,581 2,996 22,990 4,022 3,440 4,422 50 20,000 3,182 2,996 3,581 2,996 20,000 4,422	
And you are— (taxable income) is—	Name	17,000 20,000	104 17:00017001550 2545 2554 2755 2554 20000 20050 3136 3104 3595 3111 17:0001700 2556 256 2564 20000 20050 3120 3105 3104 3595 3111 17:001700 2556 256 2561 2569 20100 20150 3120 3120 3150 316 316 316 316 316 316 316 316 316 316	134 17.200 17.250 2.584 2.584 2.811 2.584 20.200 20.250 3.252 3.034 3.651 141 17.250 17.320 2.591 2.591 2.825 2.0300 2.0300 2.591 2.591 2.035 2.0300 20.3300 2.304 3.659 2.991 2.892 2.991 2.892 2.991 2.892 2.991	17,400 17,450 2.614 2.614 2.617 2.618 2.619 3.0450 3.308 3.064 3.707 3.117 3.408 3.709 2.611 2.621 2.621 2.632 2.623 3.301 3.711 3.711 3.111 3.401 3.4	194 17.600 17.650 2.644 2.644 2.923 2.644 20.600 20.650 3.364 3.094 3.775 3 2.01 17.600 17.750 2.651 2.651 2.937 2.651 2.050 2.000 3.338 3.101 3.777 3.201 17.750 2.652 2.659 2.951 2.659 2.700 2.338 3.392 3.109 3.791 2.651 2.650 2.650 2.655 2.650	224 17.800 17.850 2.674 2.674 2.979 2.674 20.800 20.850 3.420 3.124 3.819 3 231 17.850 17.900 2.681 2.681 2.993 2.681 20.850 20.900 3.4343 3.131 3.833 3 289 17.900 17.950 2.689 2.689 3.007 2.689 20.900 20.950 3.448 3.139 3.847 3 246 17.950 18.000 2.686 2.689 3.021 2.696 20.900 20.950 3.448 3.139 3.847 3 246 17.950 18.000 2.696 2.696 3.021 2.696 20.900 20.900 2.848 3.148 3.847 3	18,000	254 18,000 18,050 2.704 2.704 3,035 2.704 21,000 21,050 3476 3.154 3.875 3.889 3.8818 3.8818 3.889 3.899	284 18,200 18,250 2,734 2,734 3,091 2,734 21,200 21,250 3,532 3,184 3,931 3 3 18,250 18,300 3,542 2,741 2,741 2,742 2,300 3,545 3,194 3,945	314 18,400 18,450 2,764 2,764 3,147 2,764 21,400 21,450 3,588 3,214 3,987 3,321 8,001 3,321 4,001 3,321 8,001 3,21 8,001 3,21 8,001 3,21 8,001 3,21 8,001 3,21 8,001 3,21 8,001 3,21 8,001 3,21 8,001 3,21 8,001 3,21 8,001 3,21 8,001 3,21 8,001 2,790 2,786 3,189 2,786 2,78	344 18,600 18,650 2,804 2,794 3,203 2,794 21,600 21,650 3,644 3,244 4,043 3 351 18,650 18,700 2,818 2,801 3,217 2,801 21,650 21,700 3,658 3,251 4,057 3 359 18,700 18,750 2,832 2,809 3,231 2,809 21,700 21,750 3,529 4,071 3,568 18,790 18,018,000 2,846 2,816 3,248 2,816 21,750 21,800 3,568 3,266 4,085 3	374 18.800 18.850 2.860 2.882 3.259 2.824 21.800 21.850 3.700 3.274 4.099 3 3.81 8.850 18.900 18.900 2.874 2.81 3.723 2.832 2.832 2.832 2.832 2.832 2.832 2.832 2.833 3.732 3.732 3.732 3.733 3.732 3.733 3.	,000	404 19,000 19,050 2,916 2,864 3,315 2,854 22,000 22,005 3,756 3,304 4,155 4,11 19,000 19,100 2,930 2,981 3,232 2,816 2,2500 22,100 2,100 2,947 2,889 3,333 2,889 2,2100 22,150 3,759 3,139 4,181 4,191 1,010 2,944 2,869 3,337 2,876 22,100 2,958 2,976 3,798 3,326 4,197 4,	434 19,200 19,250 2,972 2,884 3,371 2,884 22,200 22,250 3,812 3,334 4,211 441 19,220 19,300 2,986 2,891 3,335 8,230 22,330 3,335 4,89 4,29 19,300 19,330 2,999 3,399 2,899 22,330 22,330 3,845 3,840 3,39 4,23 4,35 4,35 4,35 4,35 4,35 4,35 4,35 4,3	464 19,400 19,450 3,028 2,914 3,427 2,914 22,400 22,450 3,868 3,354 4,267 477 19,450 19,500 3,042 2,221 3,441 2,521 22,526 2,2500 3,525 3,336 3,337 4,281 479 19,500 19,550 3,056 2,929 3,455 2,929 22,500 22,550 3,896 3,399 4,399 486 19,550 19,550 19,000 3,070 2,936 3,469 2,536 22,550 22,600 3,910 3,386 4,399	4444 19,600 19,600 10,804 24,844 345 244 22,600 22,600 32,844 33,94 43,23 501 13,600 19,000 20,85 25,81 34,72 25,81 22,600 22,700 39,83 340 43,37 25,91 25,600 22,700 39,83 340 43,83 25,91 3,700 19,000 20,85 25,81 3,82 25,82 24,90 22,700 22,700 39,83 24,83 25,81 13,700 19,000 31,82 26,86 3,855 2,966 32,750 22,700 39,80 39,86 34,81 4,365	554 19,800 19,800 1140 2974 3159 2541 22,800 22,800 3994 3494 4379 511 19,800 19,800 1140 2974 3159 2591 22,800 22,800 3994 3491 4397 511 19,800 19,800 1146 2980 3599 25,800 22,800 3994 3491 4397 5140 25,800 22,800 22,800 3994 3491 4397 5140 25,800 22,800 22,800 3994 3491 4397 5140 25,800 20,800 3994 3491 4397 5140 25,800 20,800 3994 3491 4391 4391 4391 4391 4391 4391	146 19,950 20,000 3,182 2,996 3,581 2,996 22,950 23,000 4,022 3,440 4,421 midow(er)	(when the state of
e (13.85) And you are— (13.85) (10.00me) is— (10.00me) is—	1	17,000 20,000	104 2.104 17.000 17.006 254 2.755 2554 20.000 20.050 3.219 3.004 3595 111 2.111 17.000 17.00 2.554 2.554 2.554 2.0000 20.050 3.210 3.010 3.059 111 2.111 17.000 17.00 2.556 2.566 2.556 2.556 2.556 2.556 2.556 2.556 2.556 2.556 2.556 2.556 2.	134 2,134 17,200 17,250 2,584 2,584 2,811 2,584 2,020 20,202 3,252 3,034 3,651 141 2,141 17,250 17,30 (2,591 2,591 2,592 2,591 2,032 2,0300 3,293 3,20	164 2.164 17.400 17.450 2.614 2.614 2.867 2.614 20,400 20,450 3.308 3.064 3.707 3.171 2.171 17.450 17.500 2.621 2.621 2.881 2.621 20,450.506 3.325 3.071 3.7	194 2,194 17,600 17,650 2,644 2,644 2,923 2,644 20,600 20,650 3,364 3,094 3,763 3,201 2201 17,650 17,700 2,651 2,651 2,931 2,651 2,000 2,700 3,322 3,322 3,010 3,777 3,200 2,209 17,700 17,750 1,000 2,665 2,659 2,659 2,650 2,666 2,000 2,000 3,406 3,105 3,800 3,700 2,700 2,700 17,750 17,800 2,666 2,666 2,666 2,000 2,000 3,406 3,116 3,805 3	224 2.224 17.800 17.850 2.674 2.674 2.979 2.674 20.800 20.850 3.420 3.124 3.819 3 2.91 2.231 17.850 17.900 2.681 2.681 2.993 2.681 12.885 0.9000 3.434 3.131 3.833 3 2.99 2.239 17.790 17.950 2.889 2.889 2.899 2.900 2.950 2.948 3.139 3.344 3.139 3.847 3.245 2.246 17.790 17.900 2.686 2.686 3.007 2.689 2.00.950 2.009 3.448 3.139 3.847 3.245 2.246 17.900 18.000 2.686 2.686 3.001 2.696 2.00.950 21.000 3.462 3.446 3.881 3.847	18,000	254 2.254 18,000 18,050 2.704 2.704 3.035 2.704 21,000 21,050 34,76 3.154 3.875 3. 2561 2.256 18,050 18,00 2.711 2.711 3.004 2.711 21,050 21,100 34,00 3.161 3.889 3.369 3. 2562 2.259 18,100 18,156 2.712 2.711 3.004 2.711 21,050 21,150 3.150 3.150 3.390 3.303 3.203 2.756 18,150 18,200 2.726 2.726 3.077 2.726 21,150 21,200 3.518 3.176 3.917 3.	284 2.284 18.200 18.250 2.734 2.734 3.091 2.734 21.200 21.250 3.532 3.184 3.931 3 291 2.291 18.250 18.300 2.741 2.741 3.105 2.741 21.250 21.350 3.556 3.194 3.945 3 292 2.291 18.350 18.350 2.742 2.749 3.195 2.741 21.350 21.360 3.356 3.199 3.859 3 365 2.306 18.350 18.400 2.756 2.756 3.133 2.756 21.350 21.400 3.574 3.206 3.973 3	331 2.314 18.400 18,450 2.754 2.754 3.147 2.754 21,450 21,450 4,588 3.214 3.987 3.31 2.321 18.450 18.500 2.771 3.161 2.771 21,450 21,550 3.620 3.221 4.001 3.35 2.329 18.500 18.500 2.771 2.771 3.161 2.772 21.500 21.550 3.616 3.229 4.015 3.33 2.336 18.500 18.500 2.790 2.798 2.189 2.786 21.550 21.500 3.530 3.236 4.029 3.339 2.336 18.500 18.500 2.790 2.798 2.798 2.7586 21.550 21.500 3.530 3.236 4.029 3.329	383 2.344 [R.600 18,650 [2.804 2.794 3.203 2.794 [21,600 21,650 3,644 3.244 4,043 3.37 2.55] [R.601 18,650 18,700 2.818 2.801 3.217 2.801 [21,650 18,700 18,700 2.832 2,809 3.231 2.809 [21,700 21,750 3,522 3,259 4,071 3.04 2.355 [R.201 18,750 21,800 2,845 2,809 3.231 2,809 [21,700 21,750 3,525 3,529 4,071 3.04 2.355 [R.201 18,750 21,800 3,868 3,86 4,085 3,800 2,845	419 2,374 18.800 18.850 2,860 2,854 3,259 2,824 21.800 21.850 3,700 3,274 4,099 3 433 2831 18.850 2,290 2,874 2,831 3,273 2,831 18.850 18.800 18.90 2,874 2,831 2,872 2,831 2,890 18.90 18.90 2,888 2,839 2,827 2,839 21,900 21,950 3,728 2,899 4,127 3,447 2,39 18.950 18.900 2,902 2,846 3,301 2,846 21.950 22,000 3,742 3,296 4,141 3	,000	475 2.404 19,000 19,050 2,916 2,854 3,315 2,854 22,000 22,050 3,756 3,304 4,155 489 24,11 19,050 19,10 2,902 2,861 3,209 2,210 2,2100 22,100 3,70 3,311 4,169 23,21 4,169 22,100 0,91,50 2,94 2,869 3,334 2,869 22,100 22,150 3,784 3,94 3,185 5,17 2,426 19,150 19,200 2,958 2,876 3,357 2,876 22,150 22,200 3,798 3,326 4,197	551 2,434 19,200 19,250 2,972 2,884 3,371 2,884 22,200 22,250 3,812 3,334 4,211 5,550 2,540 19,300 19,306 2,981 3,385 2,891 22,350 22,350 3,805 3,341 4,225 5,244 19,250 19,350 19,350 2,899 2,3	587 2.464 19.400 19.450 3.028 2.914 3.427 2.914 22.400 22.450 3.868 3.364 4.267 501 2.471 19.450 19.500 19.550 3.022 2.921 3.441 2.251 22.450 22.550 3.2500 3.882 3.374 4.281 52.52 2.450 19.500 19.550 3.056 2.92 3.455 2.829 2.2500 22.550 3.896 3.399 4.295 5.25 2.560 2.2550 2.2550 3.896 3.396 4.395 5.25 2.2550 2.2550 3.996 3.910 3.386 4.395	56-2 2-64 19.600 19.60 19.62 30.84 2-84 3.483 2-544 2.26.02 2565 3.26.2 3.394 4.323 56.2 2.501 19.600 19.00 19.00 19.99 2.91 3.497 2.911 22.600 22.700 3.998 3.401 4.337 561 2.2600 22.700 3.998 3.401 4.337 561 2.2600 22.700 3.998 3.401 4.337 561 2.2600 22.700 3.998 3.401 4.337 561 2.2600 22.700 3.998 3.401 4.337 561 2.2600 22.700 3.998 3.401 4.337 561 2.2600 22.700 3.998 3.401 4.337 561 2.2600 22.700 3.998 3.401 4.301 562 2.2600 3.700 3.998 3.401 4.301 562 2.2600 3.968 3.401 562 3.401 5.2	6699 2.524 19.880 19.886 3140 2.914 3539 2.974 22.850 22.886 3.988 3.444 4.377 7.73 2.546 19.890 2.8740 3.888 3.889 2.889 2.989 3.989 3.444 4.377 7.73 2.546 19.890 2.8740 3.889 2.889 2.889 2.989 3.989 3.444 4.377 7.745 19.890 2.8740 3.889 2.889 2.896 2.940 3.944 4.407 7.446 7.446 7	146 19,950 20,000 3,182 2,996 3,581 2,996 22,950 23,000 4,022 3,440 4,421 midow(er)	(when the state of
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If line 37 (faxable income) is-	At least	47.	47,000 47,100 47,150	47,250 47,250 47,300 47,350	17,400 17,450 17,500 17,550	17.600 17.650 17.700 17.750	47.850 47.850 47.900 47.950	48,	18,000 18,050 18,100 18,150	48,250 48,250 48,300 48,350	48,450 48,450 48,450 48,500 48,550 48,550 48,550 48,600	48,600 48,650 48,700	48.800 48. 48.850 48. 48.950 49.	49.	49.000 49.050 49.100 49.150	49.250 49.350 49.350	49,450 49,500 49,550	49.600 49.650 49.700	49,850 49,850 49,900 49,950	
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And you	Marred filing joinfly Your t		$\nu \nu \nu \nu$	rrr	rrr	rrr	rrr		7.744	レレント	7.856 7.870 7.884 7.898	$\nu \nu \nu \nu$	77780		8.024 8.038 8.052 8.066	8,080 8,094 8,108 8,122	8 8 8 8	000000	0000000	pe nsed
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If line 37 (taxable income) 1s—	Head of a house hold		7,417 7,431 7,445 7,459	7,473 7,487 7,501 7,515	7,529 7,543 7,557 7,571	7,585 7,599 7,613 7,627	7,641 7,655 7,669 7,683		7.697 7.711 7.725 7.739	rrrr	rrr		~~~						8,201 8,215 8,215 8,229 8,243	
	Married Head Ching Sepa house house hold as is—		8.665 7.417 8.682 7.431 8.698 7.445 8.715 7.459	8,731 7,473 8,748 7,487 8,764 7,501 8,781 7,515	8,797 7,529 8,814 7,543 8,830 7,557 8,847 7,571	8,863 7,585 8,880 7,599 8,896 7,613 8,913 7,627	8.929 7.641 8.946 7.655 8.962 7.669 8.979 7.683		8.995 7.697 9.012 7.711 9.028 7.725 9.045 7.739	9.061 7 9.078 7 9.094 7 9.111 7	9.127 7 9.144 7 9.160 7 9.177 7	9.193 7 9.210 7 9.226 7	9,259 7 9,276 7 9,292 7 9,309 7		9,325 9,342 9,358 9,375	9,391 9,408 9,424 9,441	9,457 9,474 9,490	9,523	9.589 9.606 9.606 9.606 9.606	linued on ne
If line 37 (aarable income) is—			6.624 8.665 7.417 6.638 8.682 7.431 6.652 8.698 7.445 6.666 8.715 7.459	6,680 8,731 7,473 6,694 8,748 7,487 6,708 8,764 7,501 6,722 8,781 7,515	6,736 8,797 7,529 6,750 8,814 7,543 6,764 8,830 7,557 6,778 8,847 7,571	6,792 8,863 7,585 6,806 8,880 7,599 6,820 8,896 7,513 6,834 8,913 7,627	6,848 8,929 7,641 6,862 8,946 7,655 6,876 8,952 7,669 6,890 8,979 7,683		6,904 8,995 7,697 6,918 9,012 7,711 6,932 9,028 7,725 6,946 9,045 7,739	6.960 9.061 7 6.974 9.078 7 6.988 9.094 7 7.002 9.111 7	7.016 9.127 7 7.030 9.144 7 7.044 9.160 7 7.058 9.177 7	7.072 9.193 7 7.086 9.210 7 7.100 9.226 7 7.114 9.243 7	7,128 9,259 7 7,142 9,276 7 7,156 9,292 7 7,170 9,309 7		7,184 9,325 7,198 9,342 7,212 9,358 7,226 9,375	7,240 9,391 7,254 9,408 7,268 9,424 7,282 9,441	7,296 9,457 7,310 9,474 7,324 9,490 7,338 9,507	7,352 9,523 7,366 9,540 7,380 9,556	7,408 9,589 7,422 9,606 7,436 9,622 7,450 9,639	Continued on re
	Married Head Ching Sepa house house hold as is—		8,236 6,524 8,665 7,417 8,250 6,638 8,682 7,431 8,264 6,652 8,698 7,445 8,278 6,666 8,715 7,459	8.292 6.680 8.731 7.473 8.306 6.694 8.748 7.487 8.320 6.708 8.764 7.501 8.334 6.722 8.781 7.515	8,348 6,736 8,797 7,529 8,362 6,756 8,884 7,543 8,376 6,764 8,830 7,557 8,390 6,778 8,847 7,571	8,404 6,792 8,863 7,585 8,418 6,806 8,880 7,599 8,432 6,820 8,896 7,613 8,446 6,834 8,913 7,627	8,460 6,848 8,929 7,641 8,474 6,862 8,946 7,655 8,488 6,876 8,962 7,669 8,502 6,890 8,979 7,683		8,516 6,904 8,995 7,697 8,530 6,918 9,012 7,711 8,544 6,932 9,028 7,725 8,558 6,946 9,045 7,739	8,572 6,960 9,061 7 8,586 6,974 9,078 7 8,600 6,988 9,094 7 8,614 7,002 9,111 7	8.628 7.016 9.127 7 8.642 7.030 9.144 7 8.656 7.044 9.160 7 8.670 7.058 9.177 7	8.684 7,072 9.193 7 8.698 7.005 9.210 7 8.712 7,100 9.226 7 8.726 7.114 9.243 7	8,740 7,128 9,259 7 8,754 7,142 9,276 7 8,768 7,156 9,292 7 8,782 7,170 9,309 7		8.796 7.184 9.325 8.810 7.198 9.342 8.824 7.212 9.358 8.838 7.226 9.375	8.852 7.240 9.391 8.866 7.254 9.408 8.880 7.268 9.424 8.894 7.282 9.441	8,908 7,296 9,457 8,922 7,310 9,474 8,936 7,324 9,490 8,950 7,338 9,507	8,964 7,352 9,523 8,978 7,366 9,540 8,992 7,366 9,556 9,006 7,394 9,556	9,020 7,408 9,589 9,034 7,422 9,606 9,048 7,436 9,622 9,062 7,450 9,639	Continued on ne
And you are—	Single Manred Manned Head Manred Manned Head Manred Manned Head Manred Manred Head Manred	000	88,050 8,236 6,624 8,665 7,417 88,150 8,256 6,638 8,682 7,431 88,150 8,264 6,652 8,698 7,445 38,200 8,278 6,666 8,715 7,459	88.350 8.292 6.680 8.731 7.473 88.350 8.306 6.594 8.748 7.487 88.350 8.350 6.708 8.764 7.501 88.340 8.334 6.722 8.781 7.515	38,450 8,348 6,736 8,797 7,529 88,550 8,352 6,750 8,819 7,543 88,550 8,376 6,764 8,830 7,557 38,500 8,390 6,778 8,847 7,571	88,650 8,404 6,792 8,863 7,585 88,700 8,418 6,806 8,880 7,599 88,750 8,432 6,820 8,896 7,613 88,8000 8,446 6,834 8,913 7,627	38,850 8,460 6,848 8,929 7,641 88,900 8,474 6,862 8,946 7,655 88,550 8,88 6,876 8,962 7,669 39,000 8,502 6,890 8,979 7,683	000	19,050 8,516 6,904 8,995 7,697 8,300 8,530 6,918 9,012 7,711 8,150 8,544 6,932 9,028 7,725 8,200 8,558 6,946 9,045 7,739	19.250 8.572 6.960 9.061 7 8.586 6.974 9.078 7 8.590 8.600 6.988 9.094 7 89.400 8.614 7.002 9.111 7	19.550 8.628 7.016 9.127 7 19.550 8.656 7.044 9.160 7 19.550 8.656 7.048 9.160 7 19.560 8.670 7.058 9.177 7	39,650 8,684 7,072 9,193 7 39,700 8,698 7,086 9,210 7 39,570 8,725 7,114 9,226 7 39,800 8,725 7,114 9,243 7	19,850 8,740 7,128 9,259 7 7,89,900 8,754 7,142 9,276 7 8,950 8,768 7,156 9,292 7 10,000 8,782 7,170 9,309 7	000	10,100 8,796 7,184 9,325 10,100 8,810 7,198 9,342 10,150 8,824 7,212 9,358 10,200 8,838 7,226 9,375	10,250 8,852 7,240 9,391 10,300 8,866 7,254 9,408 10,350 8,880 7,268 9,424 10,400 8,894 7,282 9,41	10,450 8,908 7,296 9,457 10,500 8,922 7,310 9,474 10,550 8,936 7,324 9,490 10,600 8,950 7,338 9,507	10,650 8,964 7,352 9,523 10,700 8,978 7,366 9,540 10,750 8,992 7,380 9,556 10,750 9,006 7,394 9,575	10,650 9,020 7,408 9,589 10,950 9,034 7,422 9,606 10,950 9,048 7,435 9,625 11,000 9,062 7,450 9,639	Continued on m
7 And you are—)!s—	But Single Manned Manned Head Has profess years moute Then Your Last is—	38,000	000 38,050 8,236 6,524 8,665 7,417 000 38,206 8,526 8,658 8,685 7,431 00 38,150 8,254 6,552 8,698 7,455 150 38,200 8,278 6,666 8,715 7,459	8.292 6.680 8.731 7.473 8.306 6.694 8.748 7.487 8.320 6.708 8.764 7.501 8.334 6.722 8.781 7.515	400 38,450 8,348 6,736 8,797 7,529 450 38,500 8,356 7,50 8,814 7,543 550 38,550 8,376 6,754 8,830 7,557 550 38,600 8,390 6,778 8,847 7,571	600 38,650 8,404 6,792 8,863 7,585 650 38,700 8,418 6,806 8,880 7,599 750 38,750 8,432 6,820 8,896 7,613 750 38,800 8,446 6,834 8,913 7,627	800 38.850 8.460 6.848 8.929 7.641 850 38.900 8.474 6.882 8.946 7.655 900 33.950 8.488 6.875 8.952 7.669 950 39.000 8.502 6.890 8.979 7.683	39,000	19,050 8,516 6,904 8,995 7,697 8,300 8,530 6,918 9,012 7,711 8,150 8,544 6,932 9,028 7,725 8,200 8,558 6,946 9,045 7,739	19.250 8.572 6.960 9.061 7 8.586 6.974 9.078 7 8.590 8.600 6.988 9.094 7 89.400 8.614 7.002 9.111 7	19.550 8.628 7.016 9.127 7 19.550 8.656 7.044 9.160 7 19.550 8.656 7.048 9.160 7 19.560 8.670 7.058 9.177 7	39,650 8,684 7,072 9,193 7 39,700 8,698 7,086 9,210 7 39,570 8,725 7,114 9,226 7 39,800 8,725 7,114 9,243 7	19,850 8,740 7,128 9,259 7 7,89,900 8,754 7,142 9,276 7 8,950 8,768 7,156 9,292 7 10,000 8,782 7,170 9,309 7	40,000	40,000 40,050 8.796 7.184 9.325 40,050 40,100 8810 7.198 9.342 8810 7.198 9.342 40,100 40,150 8824 7.215 9.358 40,150 40,200 8.838 7.226 9.375	40,200 40,250 8.852 7,240 9,391 40,250 40,350 8,865 7,254 9408 40,350 8,880 7,268 9,424 40,350 8,894 7,282 9,441	40,400 40,450 8,908 7,296 9,457 40,450 40,550 8,922 7,310 9,474 40,500 40,550 8,936 7,324 9,990 40,550 40,650 8,950 7,338 9,507	40,600 40,550 8,964 7,352 9,523 40,650 40,700 8,978 7,366 9,540 40,700 8,992 7,380 9,556 40,750 40,750 9,956 7,304 9,556 40,750 40,750 8,992 7,304 9,556	40.800 40.850 90.20 7.408 95.89 40.850 40.950 90.34 7.422 9.606 40.900 90.34 7.422 9.606 40.900 90.48 7.436 9.622 40.950 90.62 7.450 9.639	Continued on re
And you are—	But Single Marined Mained Mead Place	38,000	577 36,000 38,050 8,236 6,524 8,665 7,417 8,131 8,132 38,100 8,250 6,538 8,682 7,431 8,505 38,100 38,150 8,264 6,652 8,698 7,445 6,13 38,150 38,200 8,278 6,666 8,715 7,459	200 38.250 8.292 6.680 8.731 7.473 7	689 38,400 38,450 8,348 6,736 8,797 7,529 38,450 38,450 8,750 8,814 7,543 7,717 38,500 8,556 6,750 8,814 7,557 7,17 38,550 38,500 8,396 6,778 8,847 7,571	745 38,600 38,650 8,404 6,792 8,863 7,585 755 38,650 38,700 8,418 6,806 8,880 7,599 7773 38,700 38,750 8,432 6,820 8,896 7,613 787 38,750 38,800 8,446 6,834 8,913 7,627	801 38.800 38.850 8.460 6.848 8.929 7.641 815 38.850 38.900 8.444 6.862 8.946 7.655 829 38.900 38.950 8.488 6.878 8.962 7.669 843 38.905 39.000 8.502 6.890 8.979 7.683	39,000	39,000 39,050 8,516 6,904 8,995 7,697 39,059 39,100 8,530 6,918 90,12 7711 39,100 39,150 8,544 6,932 9,028 7,725 39,126 39,558 6,946 9,045 7,739	39,200 39,250 8,572 6,960 9,061 7 39,250 39,350 8,586 6,974 9,078 7 39,350 39,400 8,614 7,002 9,111 7	39,400 39,450 8,628 7,016 9,127 7 39,450 39,550 8,642 7,030 9,144 7 39,550 39,600 8,656 7,044 9,160 7 39,550 39,600 8,670 7,058 9,177 7	39,600 39,650 8,684 7,072 9,193 7 39,650 39,700 8,698 7,086 9,210 7 39,750 39,700 8,712 7,100 9,226 7 39,750 39,800 8,726 7,114 9,243 7	39,800 39,800 8,740 7,128 9,259 7 39,800 39,900 8,754 7,142 9,275 7 39,900 39,950 8,768 7,150 9,309 7 39,950 40,000	40,000	40,000 40,050 8.796 7.184 9.325 40,050 40,100 8810 7.198 9.342 8810 7.198 9.342 40,100 40,150 8824 7.215 9.358 40,150 40,200 8.838 7.226 9.375	40,200 40,250 8.852 7,240 9,391 40,250 40,350 8.865 7.254 9408 40,350 8.880 7,268 9,424 40,350 8.894 7,282 9,441	40,400 40,450 8,908 7,296 9,457 40,450 40,550 8,922 7,310 9,474 40,500 40,550 8,936 7,324 9,990 40,550 40,650 8,950 7,338 9,507	40,600 40,550 8,964 7,352 9,523 40,650 40,700 8,978 7,366 9,540 40,700 8,992 7,380 9,556 40,750 40,750 9,956 7,304 9,556 40,750 40,750 8,992 7,304 9,556	40.800 40.850 90.20 7.408 95.89 40.850 40.950 90.34 7.422 9.606 40.900 90.34 7.422 9.606 40.900 90.48 7.436 9.622 40.950 90.62 7.450 9.639	Continued on re
If line 37 (Sazable And you are— income) is—	Advanced Head At But Single Marined Marined Head Head At But Single Marined Marined Marined Head Head Head But	38,000	6.577 36.000 38.050 8.236 6.524 8.655 7.417 6.513 18.050 38.1400 8.250 6.538 8.682 7.431 6.605 18.100 88.150 8.264 6.652 8.698 7.445 6.619 38.150 38.200 8.278 6.666 8.715 7.459	633 38.200 38.250 6.680 8.731 7.473 647 38.250 83.800 8.000 6.694 8.748 7.487 651 38.300 88.350 8.320 6.708 8.754 7.501 675 38.350 38.400 8.334 6.722 8.781 7.515	6.689 38.450 38.450 8.348 6.736 8.797 7.529 6.703 38.450 8.550 8.550 6.703 88.450 8.550 8.500 8.376 6.764 8.830 7.557 6.731 38.550 8.600 8.390 6.778 8.847 7.571	6,745 38,600 38,650 8,404 6,792 8,863 7,585 6,759 38,650 8,700 8,418 6,806 8,880 7,599 6,773 38,700 38,750 8,435 6,820 8,986 7,613 6,787 38,750 38,800 8,446 6,848 8,913 7,627	6,801 38,800 38,850 8,460 6,848 8,929 7,641 8,818,818,828 38,900 8,444 6,882 8,946 7,655 6,822 38,900 8,3450 8,888 6,876 8,962 7,669 6,843 38,950 39,000 8,502 6,890 8,979 7,683	39,000	6.857 39,000 39,050 8,516 6,904 8,995 7,697 8,895 39,000 35,100 8,530 6,918 9,012 7,711 6,885 39,100 39,150 8,544 6,532 9,028 7,725 6,899 39,150 39,200 8,558 6,946 9,045 7,739	131 6.913 39,200 39,250 8,572 6,960 9,061 7 145 6,927 39,250 39,300 8,586 6,974 9,078 7 159 6,941 39,300 39,340 8,604 6,988 9,994 7 173 6,955 39,350 39,400 8,614 7,002 9,111 7	187 6.969 39,400 39,450 8,628 7,016 9,127 7 201 6,983 39,450 39,500 8,642 7,030 9,144 7 215 6,997 139,500 39,550 8,656 7,044 9,160 7 229 7,011 139,556 39,600 8,670 7,058 9,177 7	39,600 39,650 8,684 7,072 9,193 7 39,650 39,700 8,698 7,086 9,210 7 39,750 39,700 8,712 7,100 9,226 7 39,750 39,800 8,726 7,114 9,243 7	299 7.081 39,800 39,850 87,40 7,128 9,259 7 87,87 3,109 33,850 39,900 8,74 7,125 9,276 7 327 7,109 39,900 39,950 8,782 7,170 9,309 7 341 7,123 39,950 40,000 8,782 7,170 9,309 7	40,000	7,137 40,000 40,050 8,796 7,184 9,325 7,185 40,100 8,810 7,198 9,342 7,156 40,100 40,150 8,882 7,212 9,356 7,179 40,150 40,200 8,838 7,226 9,375	411 7.193 40,200 40,250 8.852 7.240 9.391 425 7.207 40,250 40,350 8.866 7.254 9.408 439 7.221 40,300 40,350 8.880 7.268 9.424 463 7.235 40,350 40,400 8.894 7.282 9.441	467 7.249 40,400 40,450 8.908 7.296 9,457 484 7.263 40,450 40,500 8,922 7,310 9,474 500 7,277 46,500 40,550 8,936 7,324 9,490 8,77 7,729 4,405,50 40,600 8,950 7,338 9,507	5.33 7.305 40.600 40.650 8.964 7.352 9.523 5.50 7.319 40.650 40.700 8.978 7.366 9.540 5.56 5.333 4.7.700 40.750 8.992 7.380 9.556 5.55 5.53 7.37 7.37 7.37 7.37 7.37 7.37	10,650 9,020 7,408 9,589 10,950 9,034 7,422 9,606 10,950 9,048 7,435 9,625 11,000 9,062 7,450 9,639	Continued on re
youare— (tamable ficame)s— And you are—	Maringor Head Maringor Head Maringor Head He	38,000	7,795 6,577 136,000.38,050 8,236 6,624 8,665 7,417 7,803 6,591 38,100.38,100 8,120 6,568 8,682 7,431 7,837 6,505 38,100 38,150 8,264 6,652 8,698 7,445 7,837 6,619 138,150.38,200 8,278 6,666 8,715 7,459	6.633 38.200 38.250 8.292 6.680 8.731 7.473 6.667 38.250 83.09 8.292 6.680 8.731 7.487 6.661 38.300 38.350 8.320 6.708 8.764 7.501 6.675 38.350 38.400 8.334 6.722 8.781 7.515	7.907 6.689 38.400 38.450 8.348 6.736 8.797 7.529 7.921 6.703 38.450.38.500 8.326 6.750 88.14 7.543 7.935 6.717 38.500 38.550 8.376 6.754 88.30 7.557 7.949 6.731 38.550 38.500 8.390 6.778 8.847 7.571	7.963 6,745 38,600 38,650 8,404 6,792 8,863 7,585 7,977 6,759 38,620 38,700 8,418 6,805 8,880 7,599 7,591 8,773 38,700 38,750 8,432 6,820 8,889 7,613 8,800 8,787 38,780 8,446 6,834 8,913 7,627	8,019 6,801 38,800 38,850 8,460 6,848 8929 7,641 8,033 6,815 38,850 38,900 8,474 6,685 9,946 7,655 8,047 6,29 313,900 38,950 8,488 6,878 8922 7,669 8,061 6,843 38,950 39,000 8,502 6,890 8,979 7,683	39,000	8,075 6,867 33,000 39,050 8,516 6,904 8,995 7,697 8,099 6,871 39,000 39,100 8,530 6,918 9,012 7,711 8,109 6,885 39,100 39,150 8,544 6,932 9,028 7,725 8,177 6,899 39,200 8,558 6,946 9,045 7,739	8,131 6,913 39,200 39,250 8,572 6,960 9,061 7 8,145 6,927 39,250 39,350 8,586 6,974 9,078 7 8,159 6,941 39,300 39,350 8,600 6,988 9,094 7 8,678 8,73 6,955 39,350 39,400 8,614 7,002 9,111 7	8,187 6,969 39,400 39,450 8,628 7,016 9,127 7 8,201 6,983 39,450 39,550 8,655 7,030 9,144 7 8,215 6,997 39,500 39,550 8,656 7,044 9,107 7 8,229 7,011 39,556 39,600 8,670 7,058 9,177 7	8.243 7.025 39,600 39,650 8.684 7.072 9.193 7 8.257 7.039 39,650 39,700 8,698 7.086 9,210 7 8.271 7.053 39,700 39,750 8,705 7.000 9,226 7 8.285 7.057 39,750 39,800 8,726 7.114 9,243 7	299 7.081 39,800 39,850 87,40 7,128 9,259 7 87,87 3,109 33,850 39,900 8,74 7,125 9,276 7 327 7,109 39,900 39,950 8,782 7,170 9,309 7 341 7,123 39,950 40,000 8,782 7,170 9,309 7	40,000	344 8.355 7.137 40.000 40.050 8.796 7.184 9.325 358 8.359 7.151 40.050 40.100 8.010 7.198 9.342 372 8.387 7.155 40.100 40.150 8.824 7.212 9.356 385 8.337 7.179 40.130 40.200 8.838 7.226 9.358	400 8.411 7.193 40,200.40,250 8.852 7,240 9,391 41.8 8.425 7,207 40,250.40,330 8.866 7,254 9,408 428 8.439 7,221 40,300.40,350 8.890 7,268 9,424 8.453 7,255 40,350 40,360 8.894 7,282 9,424	456 8.467 7.249 40,400.40,450 8.908 7.296 9.457 470 8.484 7.263 40,450.40,500 8.922 7,310 9,474 484 8.500 7.277 4.00,500.40,550 8.956 7.324 9,490 488 8.517 7.291 40,550 40,600 8.950 7.338 9,500	512 8.533 7.335 40,600 40,650 8.964 7.352 9.523 526 8.550 7.3319 40,650 40,700 8.978 7.366 9.540 524 8.566 7.333 40,700 40,700 8.978 7.380 9.555 524 8.566 7.333 40,700 40,700 8.900 7.340 6.570 8.900 7.340 40,740	559 7.375 40,850 40,950 9.020 7.408 9.589 6.616 7.375 40,650 40,900 9.034 7.432 9.606 6.40 7.403 40,900 40,950 9.049 7.435 9.605 6.40 7.403 40,900 40,900 9.050 9.040 7.435 9.605 6.40 7.403 40,900 40,900 9.050 9.062 7.455 9.605 6.405 6	Continued on re
If line 37 (Sazable And you are— income) is—	Named Manned Head AI But Single Manned Head Head Head Head Head Head Head He	38,000	5,784 7,795 6,577 36,000 38,050 8,226 6,624 8,665 7,477 8,789 7,899 5,591 38,000 38,100 8,220 6,538 8,682 7,431 8,8100 38,150 8,264 6,652 8,989 7,445 5,826 7,837 6,619 38,150 38,200 8,278 6,666 8,715 7,459	5,840 7,851 6,633 38,200 38,256 8,292 6,680 8,731 7,473 5,854 7,865 6,647 38,250 38,300 8,300 6,694 8,148 7,487 5,613 8,300 38,350 8,320 6,708 8,764 7,501 5,882 7,893 6,675 38,350 38,360 8,334 6,722 8,781 7,515	5,896 7,907 6,689 38,400 38,450 8,348 6,736 8,797 7,529 5,910 7,921 6,703 38,400 38,500 8,326 6,750 88,814 7,543 5,924 7,335 6,731 8,8500 38,550 8,376 6,764 8,830 7,557 6,938 7,949 6,731 38,550 38,600 8,390 6,778 8,847 7,571	5 952 7 963 6745 88-600 88-608 6863 7 555 5966 7971 6779 18-600 88-70 88-80 880 7 593 5980 7991 7779 18-70 88-70 88-70 880 7 593 5984 805 5787 38-70 88-70 88-70 88-70 880 7 623	6,008 8,019 6,801 38,800 38,850 8,460 6,848 8,929 7,641 6,022 8,033 6,815 18,850 38,950 8,474 6,862 8,946 7,655 6,036 8,047 6,829 38,900 38,950 8,847 8,858 8,858 8,658 8,061 6,843 38,900 38,900 8,502 6,899 7,683	39,	6.064 8,075 6,857 39,000 39,050 8,516 6,904 8,995 7,697 6,078 8,089 6,871 39,059 39,000 8,530 6,918 9,012 7/711 6,078 8,089 8,130 4,089 31,00 93,150 8,544 6,932 9,028 7,725 6,106 8,117 6,899 13,120 39,200 8,558 6,946 9,045 7,739	6.120 8.131 6.913 39,200.39,250 8.572 6.960 9.061 7 6.134 8.145 6.927 39,250 39,300 8.56 6.974 9.078 7 6.148 8.155 6.541 39,300.39,300 8.06 6.988 9.094 7 6.162 8.173 6.954 39,350 39,400 8.614 7,002 9.111 7	6,176 8,187 6,969 39,400 39,450 8,628 7,016 9,127 7 6,190 8,201 6,933 39,450 39,550 8,642 7,030 9,144 7 6,204 8,215 6,997 39,500 39,550 8,656 7,044 9,160 7 6,218 8,229 7,011 39,556 39,600 8,670 7,058 9,177 7	6.246 8.257 7.025 39,600 39,650 8.644 7.072 9.193 7 6.246 8.257 7.039 39,700 39,700 8.698 7.086 9.210 7 6.260 8.771 7.039 39,700 39,750 8.715 7.100 9,226 7 6.274 8.286 7.057 39,700 39,800 8.756 7.114 9,243 7	6.288 8.299 7.081 39,800 39,850 8,740 7.128 9,259 7 6,302 8,313 7.095 9,860 39,900 8,744 7,142 9,2776 7 6,316 8,327 7,109 39,900 39,950 8,785 7,150 9,292 7 6,30 8,341 7,123 39,950 40,000 8,782 7,170 9,309 7	40	6.344 8.355 7.137 40.000 40.050 8.796 7.184 9.325 6.358 8.359 7.151 40.050 40.100 8810 7.198 9.342 6.358 8.359 7.151 40.100 40.150 8824 7.212 9.356 6.386 8.397 7.179 40.150 40.200 8.338 7.226 9.359	6.400 8.411 7.193 40,200 40,250 8.852 7,240 9,391 6.414 8.425 7,207 40,250 40,300 8.866 7.254 9,408 6.428 8.439 7,221 40,300 40,350 8.890 7,268 9,424 6.428 8,424 8,423 40,350 40,400 8.994 7,285 9,421	6,456 8,467 7,249 40,400 40,450 8,908 7,296 9,474 6,470 8,484 7,263 40,450 40,500 8,922 7,310 9,474 6,484 8,500 7,277 40,500 40,550 8,950 7,324 9,490 8,498 8,517 7,291 40,550 40,560 8,550 7,338 9,507	6512 8.533 7.305 40,600 40,650 8.964 7.352 9.523 6.526 8.550 7.319 40,650 40,700 8.978 7.366 9.540 6.540 8.556 7.331 40,700 47,70 8.997 7.380 9.556 6.540 8.503 7.347 40.756 40,800 9.005 7.340 40.754 40.756 40,800 9.005	6.582 8.599 7.354 40,800 40,650 9.020 7.452 9.606 6.598 8.153 7.375 40,650 40,900 9.034 7.422 9.606 6.596 8.153 7.389 40,900 40,550 9.034 7.422 9.606 6.596 8.153 7.389 40,900 40,550 9.034 7.422 9.606 6.156 8.649 7.403 40,900 40,500 9.052 7.450 9.639	Continued on re
And you are— (transhe from 5)1— And you are—	Single Manned Natured Head At Bot Single Manned Manned Head Head Conf. Single Manned Manned Head Head Head Head Head Head Head He	38,000	7,396 5,784 7,795 6,577 38,000.38,050 8,236 6,624 8,665 7,417 (10,5) 7,897 8,609 6,591 18,200.38,100 18,250 6,559 8,682 7,431 7,444 5,812 7,823 6,605 38,100 38,150 8,264 6,652 8,698 7,445 7,438 5,826 7,837 6,619 38,150 38,200 8,278 6,666 8,715 7,459	7,452 5,840 7,851 6,633 38.200 38.250 8,292 6,680 8,731 7,473 7,485 5,847 7,865 6,647 38.250 8,330 6,506 6,648 7,847 7,480 5,886 7,879 6,661 38.300 8,350 6,708 8,764 7,501 7,494 5,882 7,893 6,675 38,350 38,350 8,376 6,728 8,781 7,515	7,508 5,896 7,907 6,689 38,400 38,450 8,348 6,736 8,797 7,529 7,525 5,910 7,921 6,703 38,450 8,326 6,730 8,814 7,543 7,525 5,920 7,935 6,717 38,500 8,756 8,76 8,800 7,557 8,810 7,550 6,731 38,500 38,560 8,736 6,738 8,847 7,571	244 592 795 6.743 88.653 88.700 8.418 6.606 8823 7.585 7.578 5.966 7.937 6.759 88.655 88.700 8.418 6.606 8880 7.593 7.606 5.994 6.005 6.773 88.000 88.700 88.32 6.800 8886 7.613 7.606 5.994 6.005 6.780 18.700 88.700 88.30	7,620 6,008 8,019 6,801 38,800 38,850 8,460 6,848 8,929 7,641 8,545 6,54	39,	7,676 6,064 8,075 6,857 39,000 39,050 8,516 6,904 8,995 7,697 7,509 6,078 8,089 6,871 39,620 39,100 8,530 6,918 9,022 7,711 7,704 6,092 8,103 6,885 39,100 39,150 8,544 6,532 9,028 7,725 7,739 6,005 8,117 6,899 139,150 39,200 8,558 6,946 9,045 7,739	7,732 6,120 8,131 6,913 19,200 39,250 8,572 6,960 9,061 7,746 6,134 8,145 6,927 39,250 39,390 8,586 6,974 9,078 7,774 6,152 8,173 6,595 39,390 39,340 8,614 7,002 9,111 7	7,788 6,176 8,187 6,969 39,400 39,450 8,628 7,016 9,127 7 7,802 6,190 8,201 6,983 39,450 39,550 8,642 7,030 9,144 7 7,816 6,204 8,216 6,997 39,500 39,550 8,656 7,044 9,160 7 7,839 6,004 8,007 7,011 39,500 8,660 8,670 7,038 9,177 7	7844 6,32 8,243 7,025 39,660 39,650 8,684 7,072 9,193 7 7,858 6,246 8,257 7,039 39,650 39,700 8,698 7,086 9,210 7 7,887 6,598 7,109 9,226 7 7,886 6,274 8,285 7,067 39,786 39,800 8,726 7,114 9,243 7	7,900 6,288 8,299 7,081 39,800 39,850 8740 7,128 9,259 7 7,914 6,302 8,313 7,029 39,88900 8754 7,142 8,275 7 7,109 39,900 39,900 87,08 7,156 9,275 7,98 8,316 8,327 7,109 39,900 39,950 87,08 7,150 8,341 7,123 8,950 40,000 8,782 7,770 9,309 7	40	7.956 6.344 8.355 7.137 40.000 40.050 8.796 7.184 9.325 7.970 6.388 8.389 7.151 40.050 40.100 8.810 7.198 9.342 7.984 6.372 8.387 7.165 40.100 40.150 8824 7.212 9.358 7.986 8.337 7.179 40.150 40.200 8838 7.226 9.358	8,012 6,400 8,411 7,193 40,200,40,250 8,852 7,240 9,391 8,026 6,414 8,425 7,207 40,250 40,350 8,040 6,428 8,439 7,221 40,300,40,350 8,880 7,286 9,424 8,53 7,233 40,350 40,400 8,894 7,282 9,441	8.068 6.456 8.467 7.249 40.400.4050 8.908 7.296 9.457 8.082 6.470 8.484 7.263 40.450.40500 8.922 7.310 9.474 8.090 6.484 8.500 7.777 40.500.40550 8.935 7.324 9.490 8.110 6.489 8.177 7.291 40.550.40500 8.950 7.338 9.507	8.124 6.512 8.533 7.305 40,600.40,650 8.964 7.352 9.523 8.138 6.526 8.550 7.319 40,650.40,700 8.978 7.366 9.540 8.152 6.540 8.556 7.333 40,700.40,750 8.952 7.380 9.556 6.540 8.556 7.347 7.56.40,870 40.06 7.344 6.750,40,870	8.186 6.558 8.599 7.361 40.800 40.800 9.034 7.422 9.000 8.138 6.582 8.616 7.375 40.850 40.950 9.034 7.422 9.000 8.222 6.610 8.632 7.439 40.990 40.950 9.034 7.422 9.600 8.222 6.610 8.649 7.403 44.950 41.000 9.062 7.409 9.639 9.039	Continued on re
And you are— (transhe from 5)1— And you are—	Sud Single Mained Main	38,000	000 35,050 7,396 5,784 7,795 6,577 38,000 38,050 8,256 6,624 8,665 7,417 38,000 38,050 38,000 38,050 38,000 38,150 5,000 38,000 38,000 38,000 7,424 5,812 7,823 6,505 38,100 38,150 8,264 6,652 8,698 7,445 150.35,200 7,438 5,826 7,837 6,519 38,150 38,200 8,278 6,566 8,715 7,459	200 35,250 7,452 5,840 7,851 6,633 38,200 38,250 8,292 6,680 8,731 7,473 6,553,300 7,646 5,584 7,885 6,647 38,250 38,350 6,594 8,788 7,487 7,805 5,888 7,879 6,661 38,350 8,320 6,708 8,764 7,501 35,530 7,480 5,882 7,893 6,675 38,350 8,330 8,330 8,720 8,784 7,501 8,787 8,789 8,675 38,350 8,700 8,334 6,722 8,781 7,515	400 35,450 7,508 5,896 7,907 6,689 38,400 38,450 8,348 6,736 8,737 7,529 5,910 7,521 5,910 7,921 8,921	00.00.00.00.00.00.00.00.00.00.00.00.00.	800 35,850 7,620 6,008 8,019 6,801 38,800 38,850 8,460 6,848 8,929 7,641 8,852 8,533 6,815 38,850 8,538,900 8,447 6,655 9,946 7,555 9,00 35,950 7,648 6,035 8,047 8,625 313,900 38,950 8,488 6,878 8,922 7,659 9,00 38,950 8,488 6,878 8,922 7,659 9,00 38,950 7,665 6,050 8,051 8,051 8,325 9,00 8,052 6,690 8,979 7,683	.00	86,056 7,676 6,064 8,075 6,857 33,060 39,050 8,516 6,904 8,995 7,697 8,059 6,877 33,060 39,160 8,530 6,918 8,003 6,877 33,160 8,530 6,918 8,012 7,711 8,106 6,092 8,103 6,885 39,100 39,150 8,544 6,932 9,028 7,725 8,200 7,718 6,106 8,117 6,899 39,260 8,586 6,946 9,045 7,739	56,250 7732 6,120 8,131 6,913 39,200 39,250 8,572 6,960 9,061 7 6,5300 7746 6,134 8,145 6,927 39,250 8,585 6,944 9,078 7 86,350 7766 6,148 8,159 6,941 39,300 39,350 8,600 6,988 9,094 7 86,400 7,774 6,162 8,173 6,952 39,339 39,400 8,614 7,002 9,111 7	36,450 7,788 6,176 8,187 6,969 39,400 39,450 8,628 7,016 9,127 7 8,5500 7,805 6,504 8,218 6,993 39,450 39,500 8,656 7,030 9,144 7 86,590 7,816 6,5204 8,215 6,997 39,500 39,550 8,656 7,044 9,160 7 8,660 7,806 6,218 8,229 7,011 39,550 39,600 8,670 7,058 9,117 9	56.50 7.844 6.222 8.243 7.025 39.600 39.650 8.684 7.072 9.193 7.672 0.700 7.856 6.246 8.257 7.039 39.650 39.700 8.698 7.086 9.210 7.86.780 7.872 6.600 8.271 7.053 39.750 39.812 7.100 9.226 7.256 0.700 7.886 6.274 8.285 7.067 39.750 38.800 8.726 7.114 9.243 7.920 3.720 3	86,850 7,900 6,288 8,299 7,081 39,800 39,850 8740 7,128 9,259 7 8,590 7,9142 9,226 7 7 8,590 7,905 39,850 83,9900 8,524 7,42 9,2276 7 7 8,590 7,928 5,316 8,227 7,109 39,500 39,500 8,748 7,759 9,209 7 7,000 7,942 6,330 8,341 7,123 39,940 40,000 8,782 7,170 9,309 7	100	37,050 7.956 6.344 8.355 7.137 40,000 40,050 87.96 7.184 9.325 37,100 7.970 6.358 8.369 7.151 40,050 6.100 8810 7.138 9.342 37.20 7.994 6.372 8.383 7.155 40,100 40,150 8.824 7.212 9.358 37,200 7.998 6.387 7.179 40,150 40,200 8838 7.285 9.358 37,200 7.998 6.386 8.387 7.179 40,150 40,200 8838 7.285 9.358	37,250 8.012 6,400 8,411 7,193 40,200,40,250 8,852 7,240 9,391 87,300 8,026 6,428 8,439 7,221 40,300 8,806 7,258 9,408 7,378 8,809 7,228 8,439 7,221 40,350 40,350 8,886 7,258 9,424 8,439 7,231 40,350 40,400 8,894 7,282 9,441	37,450 8,088 6,456 8,467 7,249 40,400,450 8,908 7,296 9,474 37,500 8,082 6,470 8,484 7,263 40,450 40,500 8,922 7,310 9,474 37,550 8,905 6,488 8,500 7,77 40,500 40,550 8,937 7,328 9,590 8,376 8,577 7,291 40,550 40,600 8,95	37,550 8.124 6.512 8.533 7.305 40,600.40,650 8.964 7.352 9.523 37,700 8.138 6.526 8.550 7.319 40,650.40,700 8.978 7.366 9.540 37,750 8.125 6.40,856 7.334 40,700 6.0750 8.975 7.380 9.556 7.373 40,700 6.125 6.40 8.40 8.40 7.340 7.40 6.40 8.40 7.340 7.40 6.40 8.40 7.340 7.40 8.40 8.40 7.40 8.40 8.40 8.40 8.40 8.40 8.40 8.40 8	77 850 0,100	Continued on re
youare— (tamable ficame)s— And you are—	2 2 2 3 3 3 3 3 3 3	38,000	35,000 35,050 7,396 5,784 7,795 6,577 36,003,8,050 8,236 6,624 8,665 7,417 35,003,03,100 7,410 5,798 7,809 5,591 8,000,038,100 8,126 6,585 8,682 7,431 85,100 35,136 7,445 5,812 7,823 6,505 38,100 88,136 8,264 6,562 8,698 7,445 35,150 35,200 7,438 5,826 7,837 6,519 38,150 38,200 8,278 6,566 8,715 7,459	35,200 35,256 7,452 5,840 7,851 6,633 38,200 38,256 8,292 6,680 8,731 7,473 35,300 33,300 7,405 8,87 7,865 5,847 7,855 20,83300 6,504 8,748 7,487 5,300 5,400 7,494 5,882 7,893 6,651 38,300 88,350 8,708 8,764 7,501 35,300 38,340 7,494 5,882 7,893 6,675 38,350 38,340 8,334 6,722 8,781 7,515	35,400 35,450 7,508 5,896 7,907 6,689 38,400 38,450 8,348 6,736 8,797 7,529 35,500 33,500 7,522 5,910 7,921 7,931 6,773 38,450 8,326 8,737 8,814 7,543 8,5500 33,550 7,736 5,938 7,938 6,717 38,500 38,550 8,76 8,847 7,57 8,847 7,57 8,550 35,500 7,550 6,736 6,738 8,847 7,57 8,500 8,500 8,750 6,778 8,847 7,57 8,500 8,500 8,750 8,77 8,77 7,57 8,77 8,77 8,77 7,57 8,77 8,7	35,600 33,700 7578 5.964 992 7.965 6.745 38,800 88.00 8.00 6.95 8883 7.585 55.600 33,700 7578 5.965 7.977 6.793 88,650 38,700 8.418 6.806 8.880 7.593 5.550 33,700 35,700 7528 5.966 7.991 6.773 38,000 88,700 88,300 8866 7.613 55,750 33,800 7,665 5.994 6.005 6.783 38,750 38,800 8.446 6.834 8.913 7.627	35,800 35,850 7,620 6,008 8,019 6,801 38,800 38,850 8,460 6,848 8,929 7,641 35,800 35,950 7,744 6,022 8,033 8,815 38,850 38,900 8,474 6,682 8,946 7,655 55,900 35,950 7,748 8,047 6,829 38,900 38,950 8,488 6,878 8,962 7,669 33,900 7,662 6,050 8,061 6,643 38,950 39,900 8,502 6,690 8,979 7,683	.00	36,000 36,050 7,676 6,064 8,075 6,887 39,000 39,050 8,516 6,904 8,995 7,697 36,000 36,05100 7,650 6,078 8,099 6,871 39,050 39,100 8,530 6,918 9,012 7711 36,100 36,150 7,704 6,092 8,103 6,885 39,100 39,150 8,544 6,932 9,028 7,725 8,130 8,130 8,899 8,34150 39,200 8,558 6,946 9,045 7,739	36,200 36,250 7,732 6,120 8,131 6,913 139,200 39,250 8,572 6,960 9,061 7 36,250 35,300 7,746 6,134 8,145 6,937 39,250 33,300 8,556 6,974 9,078 7 36,350 7,750 6,148 8,159 6,941 39,300 33,510 8,600 6,988 9,094 7 86,350 35,400 7,774 6,162 8,173 6,955 139,350 33,400 8614 7,002 9,111 7	36,400 36,450 7,788 6,176 8,187 6,969 39,400 39,450 8,628 7,016 9,127 7 3,6,450 35,500 7,802 6,190 8,201 6,993 39,450 39,500 8,6550 7,816 6,204 8,215 6,997 39,560 39,550 8,656 7,044 9,160 7 8,650 7,816 8,229 7,011 39,550 36,601 8,670 7,058 9,177 7	36,600 36,550 7 844 6 232 8,443 7,025 39,600 38,650 8,684 7,072 9,193 7 36,650 36,700 7,888 6,246 8,257 7,039 39,650 38,700 8,698 7,086 9,210 7 36,700 36,707 7,875 6,608 8,271 7,033 39,700 8,727 7,100 9,226 7 36,730 35,800 7,886 6,274 8,985 7,067 39,750 38,800 8,726 7,114 9,943 7	36.800 36.850 7.900 6.288 8.299 7.081 39.800 38.850 8.740 7.128 9.259 7 36.850 36.850 36.900 36.850 8.313 7.055 9.386 8.390 8.745 7.142 9.275 7 36.900 36.950 7.746 8.300 8.327 7.109 39.900 39.950 8.766 7.156 9.775 86.900 37.000 7.945 6.330 8.341 7.123 39.950 40.000 8.782 7.170 9.309 7	100	37.000 37.050 7.956 6.344 8.355 7.137 40.000 40.050 8.796 7.184 9.325 37.050 37.100 7.597 6.358 8.369 7.151 40.050 40.105 8.051 7.189 9.342 37.100 37.100 7.594 6.372 8.383 7.165 40.100 40.156 8.834 7.22 9.358 37.105 40.100 40.150 8.834 7.225 9.358 37.105 37.00 7.998 6.386 8.397 7.179 40.150 40.200 8.888 7.256 9.375	37.200.37.50 8.012 6.400 8.411 7.93 40.200.40.25.0 8.827 7.240 9.391 37.200.37.50 8.862 7.240 9.391 37.300 37.50 7.250 6.414 8.425 7.207 40.250 40.300 8.865 7.245 9.408 37.300.37.50 8.000 6.428 8.439 7.221 40.300.40.350 8.865 7.254 9.408 9.300.350 9.30	37.400.37.40.0068 6.456 8.457 7.249 10.400.4450 8998 7.256 9.457 7.249 10.400.04450 8998 7.256 9.457 7.249 10.400.04450 8998 7.256 9.457 7.249 10.400.0450 8992 7.250 9.457 7.257 40.450.04550 8992 7.250 9.450 7.250 9.250 7.250 9.250 7.250 7.250 9.250 7.250 9.250 7.250 9.250 7.250 9.250 7.250 9.250 7.250 9.	37.600.37.760 8.124 6.512 8.533 7.305 40,650 40,650 8.964 7.332 9.523 37.500 37.700 8.396 7.332 9.523 37.500 37.700 8.396 7.382 9.523 37.900 9.700 8.396 7.382 9.523 37.500 37.700 8.396 7.526 8.526 8.526 7.339 40,650 40,750 8.526 7.382 9.526 9.526 7.382 9.527 9.526 9.527	71,793 71,09 71,09 71,09 71,09 71,00	Iow(er).
And you are— (transhe from 5)1— And you are—	Control Cont	38,000	5,737 35,000 35,050 7.396 5,784 7,795 6,577 36,000 38,050 8,236 6,624 8,665 7,477 5,751 35,000 35,100 7,000 5,798 7,809 5,591 38,000 38,100 6,820 6,538 8,682 7,431 5,755 35,100 35,150 7,424 5,812 7,823 6,505 88,100 38,150 8,264 6,552 8,698 7,445 5,177 8,178 6,000 8,178 7,438 5,826 7,837 6,519 38,150 38,200 8,278 6,566 8,715 7,439	5,793 35,200 35,256 7,452 5,840 7,851 6,633 38,200 38,256 8,292 6,680 8,731 7,473 5,807 35,250 35,3500 7,665 5,84 7,865 6,847 38,250 8,300 6,694 8,748 7,487 5,821 35,300 35,350 7,480 5,68 7,895 6,61 38,300 38,350 8,700 8,748 7,487 5,61 38,300 38,350 8,35,300 37,444 5,882 7,893 6,61 38,300 38,350 8,702 8,784 7,551	5,649 35,400 35,456 7,508 5,896 7,907 6,689 38,400 38,456 8,348 6,736 8,797 7,529 5,863 35,460 35,500 7,522 5,910 7,921 6,703 8,460 8,500 8,382 6,790 8,814 7,543 5,877 35,500 35,550 7,326 5,947 7,935 6,717 88,500 35,550 8,376 6,786 8,830 7,557 6,891 35,520 35,600 7,550 5,991 33,520 35,600 7,550 5,991 33,520 35,600 7,550 5,991 33,520 35,600 7,550 5,991 33,520 35,600 7,550 5,991 33,500 8,778 8,847 7,571	 \$9.95 \$6.00 38.569. \$1.564 \$9.27 \$1.92 \$1.93 \$7.29 \$1.66 \$1.94 \$1.52 \$1.96 \$1.97 \$1.97	5.961 33,800 35,850 7,620 6,008 8,019 6,801 38,800 38,850 6,648 8,929 7,641 5.975 3,850 35,950 7,634 6,022 8,013 6,815 8,868 3,890 8,444 8,85 8,946 7,655 5,998 35,900 35,900 7,648 6,028 8,017 8,52 3,840 7,669 6,003 33,920 36,000 7,662 6,050 8,061 6,443 38,950 8,502 6,990 8,972 7,669	.00	6.017 36,000 36,036 7,676 6,064 8,075 6,857 39,000 39,050 8,516 6,904 8,995 7,697 8,003 8,003 8,000 36,000 8	6.073 36.200 36.250 7.732 6.120 8.131 6.913 39.200 39.250 8.572 6.960 9.061 7 6.087 36.220 35.300 7.746 6.134 8.145 6.927 38.220 35.300 8.586 6.974 9.078 7 6.101 36.300 36.350 7.780 6.148 8.159 6.41 39.300 39.350 8.600 6.988 9.094 7 6.115 36.350 36.350 6.400 7.774 6.162 8.173 6.955 39.350 39.400 8.614 7.002 9.111 7	6.129 36,400 36,450 7788 6.176 8.187 6.969 39,400 39,450 8,628 7.016 9.127 7 6.13 36,450 8,550 7802 6.190 8,201 6,983 39,450 35,550 8,550 7,805 6.190 8,201 6,997 33,500 39,550 8,655 7,049 9,140 7 6,157 36,550 36,550 7,816 6,204 8,215 6,997 33,550 39,550 8,670 7,058 9,117 7 13,652 08,660 7,830 6,218 8,229 7,011 39,550 39,600 7,058 9,117 7	6.195 36,600 36,556 7844 6.232 8,243 7,025 39,600 39,650 8694 7,072 9,193 7 6,199 36,650 36,700 7,858 6,246 8,257 7,039 39,650 39,700 8,698 7,086 9,210 7 6,221 36,700 36,770 7,825 6,260 8,271 7,039 39,700 8,726 7,227 13,725 3,500 7,886 6,274 8,785 7,067 39,750 38,800 8,726 7,149 9,243 7	6.241 36.800 36.856 7900 6.288 8.299 7.081 39.800 39.859 8.740 7.128 9.259 7 6.25 36.850 36.900 7.914 6.302 8.313 7.095 39.850 39.900 8.754 7.142 9.275 7 6.265 35.900 36.550 7.798 6.316 3327 7.109 39.900 39.550 8.766 7.169 9.205 7 6.283 35.500 37.950 7.308 6.316 8.327 7.109 39.900 30.950 8.766 7.170 9.309 7 6.283 35.500 77.000 7.900 6.330 8.341 7.133 39.950 40.000 8.782 7.170 9.309 7	100	6.297 37.000 37.050 7.956 6.344 8.355 7.137 40.000 40.050 8.796 7.184 9.325 6.31 37.050 37.100 7.976 6.358 8.369 7.151 40.050 40.100 88.10 7.189 9.342 6.325 37.100 37.150 7.994 6.372 8.383 7.155 40.100 40.150 8.834 7.212 9.358 6.339 37.103 37.150 9.358 6.385 8.337 7.179 40.150 6.888 7.252 9.358	6.367 31.200312.20 8.012 6.400 8.411, 1934 0.2004.04250 8.862, 7240 9.391 6.367 31.250.3730, 8.666, 7240 9.391 6.381 31.300.31.50, 8.661 7.241 8.435 7.207 4.0250 6.4130 8.667 7.245 9.408 6.381 31.300.31.50, 8.680 7.248 6.439, 7.211 6.3300.4430, 8.680 7.268 9.424 6.395 9.341 6.3350 6.40, 6.42 8.453 7.224 6.403.600 8.894 7.282 9.441	6.499 37.409.37.480 80.08 6.456 8.467. 7224 40.400.4456 8.892 7.310 9.457 6.453 27.500 8.092 7.880 8.095 7.280 9.457 6.451 27.500 8.992 7.310 9.457 6.451 27.500 8.992 7.310 9.457 6.451 27.500 8.992 7.310 9.457 6.451 27.500 8.992 7.310 9.457 6.451 27.500 8.992 7.310 9.450 6.451 27.500 8.992 7.310 8.999 6.451 27.500 8.990 7.338 9.900 7.338 9.	6.465 37.600 37.600 8124 6.512 8.533 7.305 40.604 0.650 8.954 7.332 9.523 8.533 7.305 40.604 0.650 8.954 7.332 9.523 8.533 7.305 9.5	6.52) 77.70.2718.0 8.100 6.100 7.22 6.52 7.54 6.10.800 44.65 9.020 7.408 9.58 6.53 77.900 77.900 8.194 6.582 8.616 7.375 44.650 44.900 9.034 7.422 9.606 6.53 77.900 77.90 8.194 6.582 8.616 7.375 44.650 44.900 9.034 7.422 9.606 6.563 7.409 7.400 9.000 9	rlying widow(er).
youare— (transhe (transhe (transhe (transhe))s— fromshe (transhe)s— fromshe (transhe)s— fromshe (transhe)s— fromshe (transhe)s— fromshe (transhe)s— fromshe (transhe)s— from transhe (transhe)s— from transhe (transhe (tra	Manuel Pead 31 But Single Manuel Head Manuel	35,000 38,000	6.955 5,737 35,000 35,050 7,396 5,784 7,795 6,577 38,000 38,050 8,236 6,624 8,665 7,417 6,936 5,751 35,000 35,100 7,410 5,798 7,809 5,591 35,000 35,100 7,431 8,000 35,100 7,431 8,000 35,100 7,432 8,100 35,100 7,432 8,100 35,100 7,438 8,827 8,100 35,100 35,100 7,438 8,827 8,827 8,100 36,100 8,1	7,011 5,793 35,200 35,256 7,452 5,840 7,851 6,633 38,200 38,250 6,680 8,731 7,473 7,035 5,807 35,520 5,330 0,746 5,854 7,855 5,854 38,250 8,309 6,540 6,874 7,487 7,879 5,821 8,231 8,340 35,350 7,480 5,882 7,893 6,661 38,300 88,350 8,369 6,768 7,501 7,602 8,882 7,893 6,651 38,300 88,360 8,340 6,722 8,781 7,515	7,067 5,849 35,400 35,450 7,508 5,896 7,907 6,689 38,400 38,450 8,348 6,736 8,797 7,529 7,081 5,863 35,450 35,550 7,525 5,910 7,921 6,703 38,492 8,826 8,526 5,527 5,910 7,921 6,703 38,492 8,800 8,826 6,758 8,814 7,543 7,109 5,891 35,550 35,550 7,556 5,924 7,935 6,731 38,500 38,550 8,376 6,778 8,847 7,571	7 123 5.909 38.6003.8.600 78.66 5.92 7.68 7.45 38.6003.8.600 8.600 8.800 7.888 7.586 7.187 5.319 5.356 0.35.700 7.578 5.966 7.977 6.799 38.600 28.700 8.418 6.900 8.800 7.599 7.115 5.319 35.560 35.700 7.578 5.966 7.977 6.779 38.600 88.700 8.418 6.900 8.800 7.599 7.115 5.947 35.750 35.800 7.606 5.948 6.005 6.773 38.700 88.700 8.418 6.806 7.613	7.179 5.961 35,800 35,820 7,620 6,008 8,019 6,801 38,800 38,850 8,460 6,848 8,929 7,641 7,195 5,951 38,973 35,850 35,900 1,850 35,900 1,850 35,900 38,900 7,648 6,003 36,900 15,900 38,900 1,850	36,000	7.235 6.017 36,000 36,050 7.676 6.064 8.075 6.857 39,000 39,050 8.516 6.904 8.995 7.697 7.249 6.031 35,000 36,050 7.690 6.078 8.089 6.871 39,050 39,100 8,530 6.918 9.012 77.11 7.23 6.045 36,100 36,150 7.704 6.092 8.103 6.885 39,100 39,150 8.544 6.932 9.028 7.725 7.275 6.059 38,150 38,250 7.718 6.106 8.117 6.899 39,150 39,200 8.558 6.946 9.045 7.739	7.291 6,073 36,200 36,250 7,732 6,120 8,131 6,913 39,200 39,250 8,572 6,960 9,061 7 7,335 6,087 36,250 9,5300 7,746 6,134 8,1145 6,927 39,250 33,300 8,586 6,974 9,778 7,319 6,011 36,300 8,5350 7,760 6,148 8,129 6,941 39,300 39,350 8,600 6,988 9,094 7 733 6,115 36,530 8,530 8,774 6,162 8,173 6,955 33,550 39,400 8,614 7,002 9,111 7	7,347 6,129 36,400 36,450 7,788 6,176 8,187 6,969 39,400 39,450 8,628 7,016 9,127 7 7 36 6,143 3,650 5,600 7,802 6,190 8,201 6,983 39,450 35,500 8,622 7,030 9,144 7 7 7,85 6,143 36,550 36,550 7,816 6,204 8,215 6,997 39,550 39,550 39,550 8,666 7,044 9,160 7 7,389 6,171 36,550 30,5600 7,830 6,201 8,229 7,011 39,550 39,600 8,670 7,058 9,177 7	7403 6.185 36.603 56.501 7.844 6.232 8.233 7.025 39.500 39.650 8.694 7.072 9.193 7.7417 6.199 36.650 36.700 7.858 6.246 8.257 7.039 39.650 39.700 86.98 7.086 9.210 7.7431 6.213 36.700 8.700 7.875 6.250 8.271 7.053 39.700 87.721 7.100 9.225 7.744 6.255 7.055 8.700 7.875 6.700 7.886 6.724 8.285 7.067 39.750 38.800 8.726 7.944 8.726 7.945 9.750 39.800 8.726 7.944 8.726 7.945 9.750 39.800 8.726 7.945 9.726 9.726 7.945 9.726 7.945 9.726 7.945 9.726 7.945 9.726 7.945 9.726 7.	7,459 6,241 36,800 36,850 7,900 6,288 8,299 7,081 39,800 39,850 8,740 7,128 9,259 7 7473 6,255 36,850 36,900 7,914 6,302 8,313 7,095 9,900 8,900 8,900 7,914 6,302 8,313 7,095 9,900 39,900 39,900 8,768 7,145 9,275 7 7 7 7 109 9,900 39,950 8,768 7,156 9,220 7 7,501 6,283 36,900 37,000 7,926 6,316 8,327 7,103 39,950 40,000 8,782 7,170 9,309 7 7,001 6,283 8,500 37,000 7,926 6,330 8,341 7,123 39,950 40,000 8,782 7,170 9,309 7	100	7.515 6.297 37,000 37,050 7.956 6.344 8.355 7.137 40,000 40,056 8.796 7.184 9.325 7.559 6.311 37,050 37,100 7.970 6.358 8.369 7.511 40,050 40,150 7.199 9.342 7.543 6.311 37,050 37,150 7.994 6.312 8.318 7.165 40,100 40,150 8.847 7.12 9.358 7.557 6.339 37,150 37,200 7.996 6.337 8.337 7.179 40,150 40,250 8.387 7.25 9.358	7556 6359 3726037250 8012 6400 8411 7194 8402004250 8827 2240 5939 7557 685 867 2725037300 8025 6418 8425 7227 84200 8865 7254 5400 7556 6365 381 3725037300 8025 6418 8425 7221 84200 90350 8865 7254 5400 8750 8750 8750 8750 8750 8750 8750 87	23.0 76.7 6499 37.400.37.450 80.68 64.7 7.244 40.400.4450 89.98 7.26 9.457 7.451 64.450.4450 89.98 7.26 9.457 7.451 69.451 89.89 89.45 7.451 9.451 89.45 89.	672 7683 6465 37 660 37 650 8124 65.2 8533 7305 40,650 61.850 8396 7332 9523 6753 6465 7352 9523 7305 650 650 650 7352 9523 7305 650 650 650 7352 9523 7305 650 650 650 7352 9523 7305 650 650 7352 6525 6525 7305 7305 7305 7305 7305 7305 7305 730	728 7725 752 6521 37400 37850 8180 6568 8599 7561 448 800 40,850 9020 7408 9589 742 77755 6535 37960 37850 8194 6558 8616 77375 446,850 40,900 9034 7422 9606 742 7775 7781 6549 37960 37850 8194 6558 8635 7389 446,900 40,900 9034 7422 9606 742 7770 7781 6549 37960 3740 7460 8649 7485 6549 97960 3760 7460 8649 7485 9569 9669 7485 9569 9669 7485 9569 9689 7485 9569 9689 7485 9569 9689 7485 9569 9689 7485 9569 9689 9680 9680 7485 9569 9689 9680 9680 9680 9680 9680 9680 96	sed by a qualifying widow(er).
And you are— (transhe from 5)1— And you are—	Marined Named	35,000 38,000	4.944 6,955 5,737 35,000 35,050 7,396 5,784 7,795 6,577 38,000 38,050 8,236 6,624 8,665 7,417 8,528 6,596 2,511 35,000 33,100 7,410 5,798 7,809 5,691 38,000 38,000 8,250 6,589 8,682 7,431 8,495 6,598 35,100 35,150 7,444 5,812 7,823 6,613 38,100 38,150 8,264 6,652 8,698 7,445 4,445 4,986 6,997 5,779 8,719 35,150 35,200 7,438 5,826 7,837 6,619 38,150 38,200 8,278 6,666 8,715 7,459	5,000 7,011 5,793 35,200 35,250 7,452 5,840 7,851 6,633 38,200 38,350 8,292 6,680 8,731 7,473 7,614 7,025 5,807 35,2593,333,00 7,646 5,847 7,855 6,847 38,520 8,320 6,503 8,748 7,487 5,035 5,035 8,310 8,320 6,748 7,878 7,035 5,813 5,340 35,340 7,449 5,882 7,893 6,675 38,350 8,370 6,728 8,781 7,515 5,01 8,703 5,835 5,350 35,400 7,494 5,882 7,893 6,675 38,350 38,30 8,374 6,722 8,781 7,515	5,056 7,067 5,849 35,400 35,450 7,508 5,896 7,907 6,689 38,400 38,450 8,348 6,736 8,797 7,529 5,070 7,081 5,883 35,403 35,500 7,525 5,910 7,921 6,703 38,403 8,000 8,526 6,730 8,814 7,543 5,084 7,095 5,877 5,500 35,500 7,536 5,947 7,938 6,717 38,500 38,550 8,376 6,758 8,830 7,557 6,098 7,109 5,891 35,500 35,500 7,550 5,938 7,949 6,731 38,550 38,500 8,778 8,847 7,571	\$11.2 71.23 5990 35,600 337.600 7578 5982 7965 6745 38.600.38.600 86.04 6792 6883 7585 585 51.2 71.37 5919 35,600 337.00 7578 596 7917 6.593 38.605 38.700 8418 6.606 8880 7.593 5.505 6418 6.607 8880 7.593 5.505 6418 6.607 8880 7.593 5.505 6418 6.607 8880 7.593 5.505 6418 6.607 8880 7.593 5.505 6418 6.607 8880 7.593 6418 6.607 8880 7.593 5.505 6418 6.607 8880 7.593 5.505 6418 6.607 8880 7.505 6418 6.607 6.707 38.700 8476 6.707 88.800 6446 6.707 88.700 8476 6.707 88.700 8476 6.707 88.700 8476 6.707 8780 8780 8780 8780 8780 8780 8780	5,168 7,179 5,961 35,800 35,850 7,620 6,008 8,019 6,801 38,800 38,850 8,460 6,848 8,929 7,641 8,818 18,818 7,139 5,975 35,850 35,950 8,446 6,022 8,033 8,818 38,820 38,900 8,447 6,852 8,946 7,655 5,196 7,007 5,999 35,900 35,950 7,648 6,040 8,047 6,829 38,900 38,900 8,488 6,878 8,962 7,669 8,979 7,683 8,100 7,221 6,003 8,590 8,000 7,662 6,050 8,061 6,843 38,950 39,000 8,502 6,890 8,979 7,683	36,000	5.224 7.235 6.017 36.000 36.056 0.064 8.075 6.887 33.000 39.050 8.516 6.904 8.995 7.697 5.288 7.249 6.031 36.050 55.100 55.100 6.078 8.099 6.871 38.050 39.100 8.530 6.918 9.012 7.711 5.222 7.253 6.045 36.100 36.150 7.704 6.092 8.107 6.885 39.100 39.150 8.544 6.932 9.028 7.725 5.256 7.77 6.059 36.150 36.200 7.718 6.106 8.117 6.999 39.150 89.200 8.558 6.946 9.045 7.739	5.280 7.291 6.073 36.200 36.250 7.732 6.120 8.131 6.913 39.200 39.250 8.572 6.960 9.061 7 5.294 7.305 6.087 36.250 36.300 7.746 6.134 8.195 6.941 19.300 33.360 8.586 6.974 9.078 7 5.324 7.33 6.115 18.500 8.536 7.760 6.148 8.195 6.941 19.300 33.360 8.600 6.988 9.094 7 5.327 7.333 6.115 18.545 0.8400 7.774 6.162 8.173 6.955 39.350 39.400 8.614 7.002 9.111 7	5.336 7.347 6.129 36,400 36,426 7.788 6.176 8.187 6.969 39,400 39,450 8,628 7.016 9.1.27 7 5.330 7.341 6.143 36,450 36,550 7.802 6.190 8,201 6,983 39,450 38,550 8642 7.039 9,144 7 5,364 7.375 6,374 7 5,375 9,374 7 5,375 7,	5.32 7.403 6.185 36.60 36.50 78.48 6.232 8.43 7.025 39.60 39.650 8684 7.072 9.193 7 5.406 7.417 6.199 36.550 36.700 7.858 6.246 8.257 7.039 39.560 39.700 8.698 7.086 9.210 7 5.407 7.41 6.199 36.550 36.700 7.858 6.246 8.257 7.039 39.700 8.3750 8.102 7.100 9.226 7 6.434 7.445 6.272 36.750 5.800 7.886 6.274 8.95 7.057 39.750 38.800 8.726 7.149 9.233 7	5,448 7,459 6,21 36,800 36,856 7,900 6,288 8,299 7,081 39,800 39,850 8,740 7,128 9,259 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	37,000 40,	5,504 7,515 6,297 37,000 37,050 7,956 6,344 8,355 7,137 40,000 40,050 8,796 7,184 9,325 5,518 7,529 6,311 37,050 37,100 7,970 6,358 8,356 7,151 40,050 64,100 8,00 8,00 7,196 9,342 5,522 7,543 6,325 37,100 37,150 7,984 6,372 8,383 7,164 40,100 40,150 8,824 7,212 9,358 6,546 7,557 8,339 37,100 37,150 7,988 6,386 8,337 7,179 40,150 40,200 8,888 7,226 9,358	5.56 0 751 6.583 37.200.37.26 6.12 6.400 8.411 7.93 40.200.42.26 8.82 7.240 9.391 5.556 7.517 6.86 6.867 37.207.306 8.026 6.414 8.425 7.207 40.266 40.306 8.865 7.245 9.408 6.858 7.250.37.300.37.80 8.00.6 6.418 8.425 7.207 7.000 8.865 7.245 9.408 6.867 7.248 7.390 7.21 40.300.42.36 8.867 7.245 9.408 6.867 7.245 9.408 6.867 7.245 9.408 7.245 9.245	6.66 7.627 6.00 37.400.37.80 0.00 6.556 8.457 7.229 0.00 0.450 0.850 7.259 9.57 7.259 0.00 0.450 0.850 7.259 9.57 7.259 0.00 0.00 0.450 0.850 7.259 9.55 7.250 0.00 0.00 0.850 7.250 9.55 7.250 0.00 0.00 0.850 7.250 9.55 7.250 0.00 0.00 0.250 7.250 0.00 0.00 0.250 7.250 0.00 0.00 0.250 7.250 0.00 0.00 0.250 7.250 7.250 0.00 0.00 0.250 7.250 7.250 0.00 0.00 0.00 0.00 0.00 0.00 0.00	5.67 768 5.45 31.500 37.50 81.24 5.12 8.533 7.305 40.650 40.650 8.954 7.32 9.523 7.305 7.006 7.345 9.523 7.305 7.006 7.305 9.523 7.305 7.006 7.305 9.505 7.305 7.006 7.305 9.505 7.3	5.728 7.725 6.521 37.802.37.80 8.138 6.558 8.539 7.361 40.809 40.859 9.020 7.408 9.589 5.742 7.753 6.535 37.802.3790 31.80 6.558 8.616 7.375 40.804 40.809 9.034 7.422 9.606 5.742 7.753 6.535 37.802.3790 31.946 5.528 8.616 7.375 40.804 40.809 9.034 7.422 9.606 5.756 7.767 7.781 6.549 37.900 37.905 37.808 9.0300 40.909 9.087 7.80 9.030 9.030 7.809 9.030	se used by a qualifying widow(er).
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6,722 8,781 7,515	0 6668 5.056 7.067 5.849 35,400 35,450 7,508 5.896 7,907 6.689 38,400 38,450 8,348 6,736 8,797 7,529 6,689 5,070 7,081 5,883 35,450 33,550 7,525 5,910 7,921 8,073 38,450 38,550 8,376 6,752 8,000 7,532 8,000 38,550 8,376 6,753 8,500 35,500 7,535 8,320 7,535 8,320 8,320 8,320 8,376 6,754 8,830 7,557 8,667 8,067 10,679 8,109 5,891 35,550 35,500 7,550 6,398 7,949 6,731 8,850 38,550 8,376 8,847 7,571	0. 6,724 5.12 7.123 5919 35,560 33,760 7.528 5.965 6.743 38,600 38,600 6.863 7.585 6.740 6.752 6.740 6.752 6.865 7.865 6.740 6.752 6.740 6.752 6.740 6.752 6.740 6.752 6.740 6.752 6.740 6.752 6.750 6	0 6.780 5.168 7.179 5.961 35.800 35.850 7.620 6.008 8.019 6.801 38.800 38.850 8.460 6.848 8.929 7.641 6.652 6.008 8.019 6.801 38.800 38.950 8.450 6.841 8.852 9.846 7.655 6.955 6.808 5.196 7.207 5.999 35.950 7.648 6.050 8.047 6.829 33.900 38.900 8.850 8	36,000	0 6.836 5.224 7.235 6.017 36.000 36.050 7.676 6.064 8.075 6.837 39.000 39.050 8.516 6.904 8.995 7.697 8.000 6.886 5.238 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the earned income credit. Enter that amount on line 5 or 6 of the worksheet, whichever applies

appropriate amount from the Earned Income Credit Worksheet on page 20 Read across to the right and find the amount of

Caution: This Is Not A Tax Table
To find your earned income credit:
Read down the column titled "If line 3 or
4 of the worksheet is—" and find the

1989 Earned Income Credit Table

\$6,425 \$6

> 492 499 499 502 509 513 516

> > 282 282 285 285 289 296 306 306

5230 5230 5230 5234 5244 5344 5551 5551 5552 5553 5753 5753 5753

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line 37) Is	
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Form 1040 line		Scricture A Use II your lilling status is single			hous	Schedule 4.— Use it you ming status is nead up	200
O.e. 011	But not	Enter on Form 1040. Line 38	of the amount over—	# the amount on Form 1040, line 37, is	ine Buf not over—	Enter on Form 1040, line 38	of the amount over
\$0 \$18.	\$18,550	15%	\$0	80	\$24,850	15%	0\$
18,550 44,	44,900	\$2,782.50 + 28%	18,550	24,850	64,200	\$3,727.50 + 28%	24,850
44,900 93.	93.130	10,160.50 + 33%	44,900	64,200	128,810	14,745,50 + 33%	64,200
93.130		Use Worksheet befaw to figure your tax		128.810	:	Use Worksheet below to figure your tax	
hedule Y·1-	Use	Schedule Y-1—Use if your filing status is Married filing sointly or Qualifying widow(er)	Aarried widow(er)	Schedul	e Y-2—Us	Schedule Y-2—Use if your filing status is Marrled filing separately	Married
Form 1040 line 37 is 8u	But not	Enter on Form 1040 Ince 38	of the amount over—	If the amount on Form 1040, line 37, is	on But not over—	Enter on Form 1040, line 38	of the amount over-
80 \$30	\$30,950	15%	03	\$0	\$15,475	15%	\$0
30,950 74,	74.850	\$4,642.50 + 28%	30,950	15,475	37,425	\$2,321.25 + 28%	15,475
74,850 155.	155.320	16,934.50 + 33%	74,850	37,425	117,895	8,467.25 + 33%	37,425
155,320		Use Worksheet below to figure your tax		117,895		Use Worksheet below to figure your tax.	

line

Multiply \$560 by the number of exemptions claimed on Form 1040, married filing separately, see the **Note** below.) Enter the result.

Multiply the amount on line 4 by 5% (05). Enter the result

Note: If marined filing separately and you did not claim an exemption for your spouse, multiply \$360 by the number of exemptions claimed on Form 1040, line 6e. Add £560 to the result and enter the total on line 7 above.

Page 51

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Page 54

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Your	credit	\$120 118 115 113	108 105 103	001 98 95 93	88 83 83	80 75 73	70 68 63	23.580	50 44 43 43 43 43 43 43 43 43 43 43 43 43	33 38 40	33 23 23 23 23	8855	0888	→ no			
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If line 3 or 4 of the worksheet is		\$18,125 18,150 18,175 18,200	18,225 18,250 18,275 18,300	18.325 18.350 18.375 18.400	18,425 18,450 18,475 18,500	18,525 18,550 18,575 18,600	18,625 18,650 18,675 18,700	18,725 18,750 18,775 18,800	18,825 18,850 18,875 18,900	18,925 18,950 18,975 19,000	19,025 19,050 19,075 19,100	19,125 19,150 19,175 19,200	19.225 19.250 19.275 19,300	19,325 \$19,340			
Your	income credit is—	\$280 278 275 275 273	270 268 265 265	258 255 255 253	248 248 245 243	240 238 235 233	222	220 218 218 215 213	202 203 203 203 203 203	200 200 198	188	180 178 175 173	170	158	148	138	
4 of heet is—	But less than	\$16,550 16,575 16,600 16,625	16,650 16,675 16,700 16,725	16,750 16,775 16,800 16,825	16,850 16,875 16,900 16,925	16,950 16,975 17,000 17,025	17,050 17,075 17,100 17,125	17,150 17,175 17,200 17,225	17,250 17,275 17,300 17,325	17,350 17,375 17,400 17,425	17,450 17,475 17,500 17,525	17,550 17,575 17,600 17,625	17,650 17,675 17,700 17,725	17,750 17,775 17,600 17,625		17,950 17,975 16,000 18,025	
If line 3 or 4 of the worksheet is		\$16,525 16,550 16,575 16,600	16,625 16,650 16,675 16,700	16,725 16,750 16,775 16,800	16,825 16,850 16,875 16,900	16,925 16,950 16,975 17,000	17,025 17,050 17,075 17,100	17,125 17,150 17,175 17,175	17,225 17,250 17,275 17,275	17.325 17.350 17.375 17.375	17.425 17.450 17.475 17.500	17,525 17,550 17,575 17,575	17.625 17.650 17.675 17.700	17,725 17,750 17,750 17,775	17,825 17,850 17,875 17,900	17,925 17,950 17,975 18,000	18,025
Your	income credit is—	\$440 438 435 433	430 428 425 423	420 418 415 415	408 408 403	398 395 395	388 388 385	380 378 375 373	370 368 365 363	358 358 355	350 348 345 343	340 338 335 333	330 328 325 325	320 318 315 313	308 305 305 303	300 298 295 293	290
- 1	I	\$14,950 14,975 15,000 15,025	15,050 15,100 15,100	15,150 15,175 15,200 15,225	15,250 15,275 15,300 15,325	15,350 15,375 15,400 15,425	15,450 15,475 15,500 15,525	15,550 15,575 15,600 15,625	15,650 15,675 15,700 15,725	15,750 15,775 15,800 15,825	15,850 15,675 15,900 15,925	15,950 15,975 16,000 16,025	16,050 16,075 16,100 16,125	16,150 16,175 16,200 16,225	16,250 16,275 16,300 16,325	16,350 16,375 16,400 16,425	16,450
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Your	income credit is—	\$760 758 755 753		740 738 735 733	730 728 725 723	720 718 715 715	710 708 705	700 698 695 693	688 688 6885 6885	680 678 675 673	670 668 665 663	658 658 655 655	650 648 643	1	630 628 625 623	620 618 615 613	
	1	\$11,750 11,775 11,800 11,825	11.850 11.875 11.900 11,925	11,950 11,975 12,000 12,025	12,050 12,075 12,100 12,125	12,150 12,175 12,200 12,225	12,250 12,275 12,300 12,325	12,350 12,375 12,400 12,425	12,450 12,475 12,500 12,525	12,550 12,575 12,600 12,625	12,650 12,675 12,700 12,725	12,750 12,775 12,800 12,825	12,850 12,675 12,900 12,925	12,950 12,975 13,000 13,025	13.050 13.075 13.100 13.125	13,150 13,175 13,200 13,225	13,250
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ormation has about 140 topics of tax information eral tax questions. You can hear up to three topics

nd Information is available beginning March 1 so status of your refund

ax Toil-Free, Use Only the Numbers

rrges apply if you call from outside the local dialing. Add below. **Do not dial "1-800" when using a loca** ete list of these topics is on the next page.

e Tele-Tax? Information

signaling) service is available 24 hours a day, 7 da effective January 1, 1990

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r the topic you want to hear. For the directory of spic no. 323 encil handy to take notes

ish-button (tone signaling) phone, immediately foll uctions, or te phone number listed below

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ion is available beginning March 1. If you have about the status of your refund and did not receive ite. please wait seven days before calling back

ush-button (pulse dial) service is available Monday iring regular office hours. (In Hawaii, from 6.30 A.1 nne signaling) service is available Monday through A M to 11 30 P M (Hours may vary in your area

ur tax return available since you will need to know by number shown on your return, the filing status, t of your refund te phane number listed belaw

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Generally, we mail forms and schedules directly to you Generally, we mail forms and schedules directly to you based on what seems to be right for you. Schedules and forms you may need are listed below. Also see the list of related publications.	You can order the following items from IRS or get them at many participating banks, post offices, or libraries: Form 1040, U S Individual income Tax Return Instructions for Form 1040	Form 1040A Instructions for Form 1040A Form 10406E Instructions for Form 1040EZ	Schedule A for retirects tracement from \$400; for dividence and other distributions on stock if more than \$400; for dividends and other distributions on stock if more than \$400, and for answering the Foreign Accounts or Foreign Trusts questions. You can photocopy the following Items (as well as those listed above) at many participating libraries or order than from 10%.	Schedule Z, (form 1040A), Supplemental wedicare Premium for form 1040A Filers Schedule C, Protit or Loss From Business Schedule D, Capital Gams and Losses Schedule E, Supplemental Income and Loss Schedule F, Farm income and Expenses Schedule R, Credit for the Elderly or the Disabled Schedule SE. Social Security Self-Employment Tax	Schedule St., Social Security Self-Employment Tax Form 1040-ES, Estimated Tax for Individuals Form 2106, Employee Business Expenses Form 2119, Sale of Your Home Form 2210, Underpayment of Estimated Tax by Individuals and Fiduciaries Form 2441, Child and Dependent Care Expenses Form 3468, Computation of Investment Credit Form 3303, Moving Expenses Form 3303, Moving Expenses Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return Form 8283, Noncash Charitable Contributions Form 8332, Release of Claim to Exemption for Child of Divisored of Sepanded Paeron Issues	Form 8606, Nondeductible IRA Contributions, IRA Basis, and Nontaxable IRA Distributions Form 8801s, Computation of Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,000 Form 8808, Supplemental Medicare Premium Page 58
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Number, street, and apt number

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Form 1040A	ervices.	1989	Form 1040A
	Income Tax Return (a) 1989	Ston 6	14 Enter the amount from line 13.
	Your name and initial Lattrame Lattrame Lattrame	2	15a Check You were 65 or older Blind Boter oumber of
Use IRS ablabel Otherwise, E please print	If a point return, apouse's first name and metal Last name		an claim you as a dependent,
ortype	Home address from the end street 11/you have a P.O. box we page 15 of the malmer town 1	Figure your	c If you are married filing separately and your spouse files Form 1940 and itemizes deductions, see page 29 and check here ► 15c ☐
	(Thy, town or past office, state and 21P code (Hyouthave a funeyan address see page 15) Reduction Act Reduction Act Notice, see page 3.	deduction,	16 Enter your standard deduction. See page 30 for the chart (or worksheet) that applies to you. Be sure to eoter your standard deduction here.
	algn Fund Note: Checking "Yes" will	exemption	17 Subtract line 16 from line 14. Enter the result. (If line 16 is more than line 14, enter -0)
	Do you want \$1 to go to this fund? If joint return, does your spouse want \$1 to go to this fund? \(\begin{array}{c} \text{Yes} \\ \end{array}\) No reduce your refund	amount, and	18 Multiply \$2,000 by the total number of exemptions claimed on line 6e.
Step 2 Check your	ome)	taxable Income	line 17,
fling status	Married filing separate return. Enter spouse's social security number above and spouse's full name here.	r !	If You Want IRS To Figure Your Tax, See Page 31 of the Instructions.
	lifying person). (See page 16.) If the qualifying person is your child re this child's name here.	Step / Figure your	Caution: If you are under age 14 and nave more than \$1,000 of investment income, check here. Also see judy to see if you have to use Porm 8615 to figure vour tax.
		dits,	
Step 3 Figure your	If If someone (such as your parent) can cleam you as a dependent on has or her tax cheredon return, do not check box 6a. But be sure to check the box on line 15b on page 2.	Supplemental Medicare premium, and] je
exemptions (See page 17 of	No. of your children on 6c	payments uncluding	e 20. Enter the result, (If line 21 is more than
Marrice 10ms 2	home in 1999 who:	payments)	m. See page 35. Complete
If more than 7	• ddb1live		al. This is your total tax and any
dependents see page 20	with you due to disorte or expansion expansion		supplemental Medicare premium. 25a Total Federal income tax withheld—from Box 9
	(see page 20)		of your W-2 form(s), (If any is from Form(s)
Attach Conv Rof	dependenta		
Formis) W.2 here	d If your child didn't live with you but is claimed as your dependent Under a pre-1985 agreement, check here		on page 38 of the instructions. Also see page 37. 25b
	e Total number of exemptions claimed. 7. Wages aslaries the etc. This should be shown in Roy 10 of your W. 9.		- 1
Step 4 Figure your	-	8 da	27 If line 26 is more than line 24, subtract line 24 from line 26. Enter the result, This is your refund.
total income	89 1 axable interest income (see page 24). (If over \$400, also complete and attach Schedule 1, Part II.)	Figure your refund	28 If time 24 is more than line 26, subtract line 26 from line 24. Enter the result. This is the amount come attach check or money order full amount.
Attach check or money order here	b Tax-exempt interest income (see page 24). (DO NOT include on line 8a.) 8b you owe	or amount you owe	payable to "Internal Revenue Service." Write your social security number, 28 daytime phone number, and "1989 Form 1040A" on it.
	9 Dividends. (If over \$400, also complete and attach Schedule 1, Part III.) 9	Step 9	Under penalties of perjury. I declare that I have examined this return and accompunying achedules and statements, and to the hest of my knowledge and belief, thy was true, correct, and complete. Declaration of preparer fother than the taspayer) at based on all information of which the preparer has any knowledge.
	10 Unemployment compensation (insurance) from Form(s) 1099-G. 10 return	Sign your return	Viole signalitie Daile Your eccupation
	11 Add lines 7, 8a, 9, and 10. Enter the total. This is your total income. > 11	p a copy of	X. Siminal contribute of anit metric halfs and search.
Step 5	12a Your IRA deduction from applicable worksheet. Rules for IRAs begin on page 25.	this return for your records.)	4887
adjusted gross	plicable worksheet. 12b		Preparer's Date Preparer's social security no.
Income	total. Theae are your total	preparer's use only	
	12c from line 11. Enter the result. This is your adjusted		1
	you, see "Earned Income Credit" (line 25b) on page 37 of instructiona.) • 13		Address and ZIP orde The ck if self-employed

Schedule 1 (Form 1040A)	The state of the s	Total control of the
Your social security number	Name(s) shown on Form 1040A. (Da not complete it shown on other side)	Tour social security number
You MUST complete and attach Schedule 1 to Form 1040A only If you: Claim the credit for child and dependent care expenses (complete Part I) Received employer-provided dependent care benefits (complete Part I) Have over \$400 of traxble interest income (complete Part II) Have over \$400 of dividend income (complete Part III)	Part 1 Complete lines 13 through 20 only if you received employer-provided dependent care heoeffia. Be sure (continued) 13 Enter the total amount of employer-provided dependent care henefits you received for 1989. (This amount should be separately shown on your W-2 forms) and labeled as "DOR" DO NOT include amounts that were reported to you as wages in Box 10 of Form(s) W-2.	ependent care heoefits. I s. /our were 13
Child and dependent care expenses (see page 32 of the instructions) I you are claiming the child and dependent care credit, complete lines 1 through 12 below. But if you received employer-provided dependent care benefits, first complete lines 13 through 20 on the back. I you are not claiming the credit but you received employer-provided dependent care benefits, only complete lines 13 and 2, below, and lines 13 through 20 on the back.	14 Enter the total amount of qualified expenses incurred in 1999 for the care of a qualifying person. (See page 34 of the instructions.) 15 Compare the amounts on lines 13 and 14. Enter the smaller of the two amounts here. 16 You must enter your earned income. (See page 34 of the instructions 16 You must enter your earned income.	for
Persons or organizations who provided the care, vou MUST complete lines 1 and 2. (See page 33.) a. Name b. Address (number, street, city, c. Identification number d. Amount paid state, and ZIP code) (SSN or EIN) (see matrictions)	171	s see page 17 ines 16
(If you need more space, attach schedule.) Add the amounts in column d of line 1 and enter the total. Enter the number of qualitying persons who were cared for in 1989. You must have shared the same home with the qualitying person(s). (See the 3 instructions for the definition of a qualitying person.)	Note: If you ore to the standard of the standa	
Enter the amount of qualified expenses you incurred and actually paid in 1989. See the instructions for the amount to enter. DO NOT ENTER MORE THAN \$2,400 (\$4,800 if you paid for the care of two or more qualifying persons).	lnte Co⊓	20 over \$400 in taxable inter
Enter the excluded benefits, if any, from line 19 on the back. Subtract line 5 from line 4. Enter the result. If line 5 is equal to or more than line 4. STOP HERE; you cannot claim the credit. You must enter you rearned income. (See page 34 of the instructions Tor the definition of earned income.) If you are married filing a joint return, you must enter your spouse's earned income. (If goustewas a full: time student or disabled, see the 8	A verted of the control of the contr	Amount 1
compare the amounts on lines 7 mounts here. compare the amounts on lines 6 mounts here.	2 Add amounts on line 1. Enter the total here and on Form 1040A, line 8a. 2 Part III Dividend income (see page 24 of the instructions) Complete this nart and attach Schedule 1 to Form 1040A if you received over \$400 in dividends.	8a. 2 over \$400 in dividends.
A, line 14. Decimal	Note: If you received a Form 1 List name of payer 1099-1090	Amount 1
27 26,000 – 28,000 28 28,000 25 unt on line 10 by the decimal amount on line 11. Er	2 Add amounts on line 1. Enter the total here and on Form 1040A, line 9.	9. 2

Attach to Form 1040). Attach to Form 1040. See Instructions for Schedules A and 8 (Form 1040). Sequence to 0.7 Name(s) shown or Form 1040.			
Name(s) shown on Form 1040 Your secults		Schedule B—Interest and Dividend Income	Attachment Sequence No 08
	Part I Interest	If you received more than \$400 in taxable interest income, you must complete Parts I and III. List ALL interest received in Part. If you received, as a nomine, interest that actually belongs to another person, or you received to actual control of the parts and the parts of the parts of the parts of the parts are a parts.	i I and III. List ALL interes her person, or you received
1a Prescription medicines and drugs, insulin, doctors, dentists, hospitals, medical insurance premiums you paid, etc.		Interest Income	
b Other. (List—include hearing aids, dentures, eyeglasses, transportation and lodging, etc.) ▶	ictions on 1	Interest income from seller-financed mortgages. (See Instructions and list name of payer.)	1 Ameunt
10	2 Other interest income	Other interest income. (List name of payer.)	
4 Subtract fine 3 from line 2. If zero or less, enter 0. Total medical and dental . • 4 5. State and local income taxes	Note: If you received a Form 1049.II or 1049.II or 1049.III or 1049.II or		
Other taxes. (List—include personal property taxes.)	age firm, firm's		2
8 Add the amounts on lines 5 through 7 Enter the total here total taxes 8 8 Oeductible home martgage interest (from Form 1098) that you	ter .		
paid to financial institutions. Report deductible points on line 10	' '		
b Other deductible hame mortgage interest (If paid to an individual, show that person's name and address) ▶			
01		Add the amounts on lines 1 and 2. Enter the total here and on Form 1040, line 8a.	3
Salrules)	70	If you received more than \$400 in gross dividends and/or other distributions on stock, you must complete Parts II and III. If you received, as a nominee, dividends that actually belong to another person, see page 27.	, you must complete Parts . see page 27.
12a Personal interest you paid. (See page 25.). 12a b Multinivithe amount on line 12a by 20% (20). First the result 12b	ب و	Dividend Income	Amount
13. Add the amounts on lines 9 attrooph 11, and 12b Enter the total here Total interest 13	Instructions on nontaxable distribution	Dividend income. (List hame of payer—include on this line capital gain distributions, nontaxable distributions, etc.)	
you gave.) •			
13 Carry ever from prior year of the control of the	' '		
Add the amounts on lines 14 proogn 10. Enter the total refer contributions. Casualty or theft loss(es) (attach Form 4684). (See page 26 of	, ,		4
tach Form 3903 or 3903F). (See page 26	, ,		
of the instructions)			
contention, etc. (You MUST attach Form 2106 in some cases			
See Instructions) • 20	, «	A Capacitation of the Capa	· ·
		Add the amounts on line 4. Enter the total here. Capital gain distributions. Enter here and on Schedule 0*	
12	7 Nontaxable distribution	Nontaxable distributions. (See the Instructions for Form 1040, line 9.) 7	œ
22 Add the amounts on lines 20 and 21 Enter the total		Add the amounts on lines of and 7. Enter the total nere. Subtract line 8 from line 5. Enter the result here and on Form 1040, line 9.	0
23 Multiply the amount on Form 1040, line 32, by 2% (.02) Enter		"If you received capital gain distributions but do not need Schedule D to report any other gains or losses, see the Instructions for Form 1040, lines 13 and 14.	other gams or losses, see the
3 from line 22. Enter the result. If zero or less, enter-	If yo	If you received more than \$400 of interest or dividends, OR if you had a foreign account or were a	int or were a
25 Other (from list on page 26 of Instructions). List type and amount 🏲	Foreign grantor of, or a transferor Accounts	r to, a foreign trust, you must answer both questions in Part III.	Yes
25		10a At any time during 1989, did you have an interest in or a signature or other authority over a mancial account in a foreign country (such as a bank account, securities account, or other innancial account)? (See page 27 of in a foreign country (such as a bank account.)	? (See page 27 of
vo who the amounts on mines 4, o. 13, 17, 18, 13, 24, and 25 cities the total riter intermeter on Form 1040, in 834, the LARGER of this total or your standard deduction from page 17 of the Instructions	Trusts the mistructions the extension of	It if instructions for exceptions and ming requirements or rount of 1964.4.) Were you the grantor of in retarsferor to, a foreign rount that existed during 1989, whether or not you have	r or not you have
For Paperwork Reduction Act Notice, see Form 1040 Instructions.	on page 27) For Paperwork Reduction	may have to file Form 3520, 3520-A, er 926.	Schedule 8 (Form 1040) 1989

32 33 34	35 36 37	1 1 1 1 2 3	1856 Maining, reproduction, commercial art and phologogaphy, and stenographic servers a 1872 Computer programming.	processing, and preparation, and preparation, and related services for processing. P.9.2 Computer repair, maniferance and easing and leasing deception from the properties of the processing processing and resize the processing feacing the processing feacing from the processing processing and relating and relating the processing p	7880 8331 8331 8331 8734 8734 8736	8771 6882 8813	88953 A 20		9258 9258 9274 9274 9415 9431	9477 9886 9886 9597 9688	9513 Videopo ental 9539 Mation beture fineaters 950 Bovillag centers and recing 950 Foreignous sport and recing miculating promoters and managers 931 Theritres performers, musclenns, 934 Theritres producers, more asset	9837 Others Benvices	*U. S. GPD:1989+2A5-167
tions.) ory, attach explanation)		ter the result here and on page 1, In (Cauthor: Codes have been tple, Retail Trade, Services, etc.). Walkington of your sales or receipts	file Schedule F (Form 1040), Farm Finance, Insurance, Real Estate, and Related Services 5520 Real state expents or blokers 6579 Real state expents or blokers	5710 Subdowders and developes, except central states and developers, except 5538 Operators and lessors of buildings. Including residential states and tessors of other real property.	2002 Invalance getting to the cert. 3724 Offer mustains eternize. 8080 Semondo est off acts of the cert. 8080 Semondo est o	Transportation, Communications, Public Utilities, and Related Services	6314 Tarcabs 6312 Bus and Immousine transportation 6312 Incher nightway passenger 6343 Transportation 6339 Tracking except trash collection) 6395 Courter of package delivery services 6305 Courter of package delivery services 6510 Trash collection without won dump	6536 6619 6619 6636 6676 6692	Services (Personal, Professional, and Business Services) Notels and other lodging places 7096 Hotels, motols, and tourist houses 7231. Rooming parts Laminton and Laming parts	7419 7435 7450 7476	7617 7633 7658 7516 7516	7266 7286 732 732 732 733	
id/or Operations (See Instructifier to make the personal use awn for personal use		mentage 4 ento 0 yeast out of goods sold suggestions, Subtract line 38 from line 37. Enter the result here and on page 1, line 4 **IVI Principal Business or Professional Activity Codes (Caution: Codes have been revive the the major business category bat best decibers your activity for example. Retail Tack Services, etc.). With that most Closely dendrifies the business or profession that is the principal source of your sales or recents Em.	is from farming activities, you should 2675. Agent or broker for other litms— more than 50% of gross seles on commission	Kefall Irade—Selling Goods to Individuats and Households 3012 Selling door to door, by telephone co party plan, ur from mobile unit 3038 Gatalog mal onder 3053 Vending machine selling	Spilling From Shownsom, story, and other bed Location Food, bearinger, and drugs Food, bearinger, and drugs 5086. Chiming services from the or shades) 2086. Chiming services according services according services according to recent application of the property stories (general Inter). Chiming at Health and 2021. Chiming at Health and 202	candy, etc.) 3251 Lucux stores 3277 Drug stores Automotive and service stations 3319 New car dealers (franchised)	33.35 Used car dealers 35.17 (Poller automotive dealers (Poller automotive dealers (Poller automotive dealers wehicles, accreational 35.33 Tires, accessories, and parts 35.56 Gasoline service stalloris General merchandise, appereit	and furniture 3315 Variety stokes 3310 Other general merchandise stores 3316 Other stokes 3312 Morner's ready to-wear stores 3913 Women's ready to-wear stores 3921 Women's ready to-wear stores	3394 Chine Apparel and accessory stores 3994 Other Apparel and accessory stores 3997 Christians and electronics 3995 TV, audio, and electronics 398E Compute and colfware stores 4119 Household appliance stores 4119 Household appliance stores (china floor coverings, etc.) 4333 Music and record stores	Building, hardware, and gerden supply materials dealers 4432 Building materials dealers 4437 Hardware stores and gerden aupply stores and gerden aupply stores 4473 Nurseuse and gerden aupply stores 4634 Used merchandrise and antique	Stores (except motor vehicle parts) 6530 (Gift, novelty, and souvenir shope 6555 Fritts (AST) 6671 (aveiry stores 6675 Sporting goods and bicycle shope 6875 Sporting goods and bicycle shope 6875 (AST) 6875 (AST)	46953 Centre and photo supply stores 4899 Optical goods stores 4899 Luggage and leafurer goods stores 50.17 Book stores accluding newstands 50.37 Book stores accluding newstands 50.35 Stores accluding newstands 50.35 Fabric and needlework stores 50.56 Fabric and needlework stores 50.56 Fabric and needlework stores 50.50 Fuel deelers (accepting)	5884 Other retail stores
Schedule C. (Form 1040). 1989 Fortill Cost of Goods Sold and/or Operations (See Instructions.). 32. Inventory at beginning of year (If different from last year's closing inventory, attach explanation.). 33. Purchases less cost of intermy whichdawn for presonant use. 34. One trich lancy (An one unrinde salay march noursest).		39 Cost of goods sold and/or operating and and or operating the sold of the so	(Note: if your principal source of income is from farming activities, you should file Schedule F (Form 1040), Farm Income and Expenses) Construction Code Code				U655.1 Resulter mill products 0679 Apparel and other teahle products 0690 Leahert, Toloware and another section 0810 Furniture and finances 0836 Lumber and other wood products 0891 Printing and publishing 0891 Printing and publishing 08077 Paper and alleed products 1027 Reton and alleed products			Veterning services, including pels Veterning services Other animal services Earn latour and management services services Forestry, except logging Common services Common services	ing sees, Etc. ng wood.	164	2659 Selling for your own account
OMB No. 1545 0074	Social security number (SSN) B Principal business code (from page 2)	number (No	Yes No	heck here								t is ot risk. At is not at risk	Schedule C (Form 1040) 1989
	curlt ipal	oyer 10	ich expla	ered, c								All Investme	chedule C (Fo
SS From Business Proprietorship) ntuns, Etc., Must File Form 1065. > See Instructions for Schedule C (Form 1040).		Does no	3) ☐ Onber (specify) ▶ Detween opening and closing inventory? (If "Yes," attach expli- see instructions for limitations.) g; 1989? (If "No," see Instructions for limitations on losses.)	k benefit relating to a tax shelter required to be registered. c	1 3 3 4 4 4 4 4 4 4 4 6 5 5 5 5 6 6 6 6 1 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1	7	22 Repairs 23 Supplies (not included in Part III) 23 24 Tavel inreds, and entertainment 24 Tavel inreds, and entertainment 25 Tavel inreds, and entertainmen	a Travel D Meals and entertrainment C Enter 20% of time Z5b. subject. 10	imistructions) (see a substitution) (see a substitution) (see instruction) (see inst		29 28	2, and on	
Profit or Loss From Business (Sole Proprietorship) Partnerships, Joint Ventures, Etc., Must File Form 1065. Attach to Form 1041. See Instructions for Schedule C (Form 1040).	Social security Principal business or profession, including product or service (see Instructions) (from pag	(4) Does no	Accounting method (1) Gsh (2) Accrual (3) Other (specify). Was there any change in determining quantities, costs or valuations between opening and otions wonting? (If "Yes," attach explanation.) As you docubrants agreemes to be any our or accounting the original participate or the operation of this business claim (18 "Yes," see Instructions for Inmitations or losses.) Od you "naterially participate" in the operation of this business claim (3999; (If 'No," see Instructions for Inmitations or losses.)	If this schedule includes a loss, credit, deduction, income, or other lax benefit relating to a tax shelter required to be registered, check here. If you checked this box, you MUST attach Form 8271. TI Income	nstructions)		Repairs Supplies (not included in Part III) Taxes Travel, meals, and entertainment		imidators (see Subtract line 25c from line 25b Utilities (see Instructions) Wages (less jobs credit) Other expenses (list type and amoun	a Montgage (paul to banks, etc.) 17a 17b 17b 17b 17b 17b 17b 17b 18b Legal and professional services 18 19 19b 17b 17b 17b 17b 17b 17b 17b 17b 17b 17	Hef no legal was the factor of	on Form 1040, line 12, and on uctions). Privity (see instructions).	

	19 (22 22 23 24 24 go on to Section C)	30 31 31 34 34 35 36	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	46 46 1099 B and equivalent statements received •u. s, cove ever wit partiting of riog 1999-245-171
Name(s) strown on form 1040 (De not enter name and social security number if shown on other side.) Part III Summary of Parts I and II 18 Combine lines 8 and 17, and enter the net gain or (loss) here. If result is a gain, stop here and also		Part IV Figure Your Capital Loss Carryovers From 1989 to 1990 Section A.—Figure Your Carryover Limit 20 Enter taxable income or loss from 1040, line 37 (if Form 1040, line 37, is zero, see the Instructions for the amount to enter.) Note: For lines 21 through 36, treat all amounts as positive.	Enter the loss shown on line 19 Enter the amount shown on Form 1040, line 36 Enter the amount shown on Form 1040, line 36 Combine lines 20, 21, and 22! I fear on less, enter zero Enter the smaller of line 21 or line 23 Section 8 — Figure Your Short-Term Capital Loss Carryover (Complete this section only if there is a loss shown on line 8 and line 19 Otherwise, Enter the loss shown on line 8 Enter the gammi, fany, shown on line 17 Enter the gammi, fany, shown on line 24		Part V Complete This Part Only If You Elect Out of the Installment Method and Report a Note or Other Obligation at Less Than Full Face Value Report a Note or Other Obligation at Less Than Full Face Value 37 Cheek here if you elect out of the installment method 38 Enter the face amount of the note or other obligation 39 Enter the percentage of valuation of the note or other obligation 90 Enter the percentage of valuation of the note or other obligation 91 Enter the percentage of valuation of the note or other obligation 92 Enter the percentage of valuation of the note or other obligation 93 Enter the percentage of valuation of the note or other obligation 94 Schedule (Form 1040) 95 Schedule (Form 1040) 96 Schedule F (Form 1040) 97 A Schedule F (Form 1040) 98 Schedule F (Form 1040)	Total (add lines 40 through 45) Note: The amount on line 46 should be the same as the total bartering income on all Forms
Attachment Sequence No 12A social security number	(D GAIN If (d) is more than (e).)) 17))sedule 0 (Form 1040) 1989

Attach to F See Instructions Royalties Ca	(From rents, royalties, partnerships, estates, trusts, REMICs, etc.)	68®	Schedule E. From 1040) 1359 Name(s) shown on return. (Do not enter name ar	Schedule E (Form 1040) 1989 Name(s) shown on return (Do not enter name and social security number if shown on other side)	Attachment Sequence No 13	Your social security number
Rentals and Royalties Ca	ırm 1041. E (Form 1040).	Attachment Sequence No 13	Nate: If you report amounts from farming or fishing on Schedule E, you must include your gross income from those activities on line 43 below Part II Income or Loss From Partnerships and S Corporations	report amounts from farming or fishing on Schedule E, you must in Income or Loss From Partnerships and S Corporations	nclude your gross income from tho	se activities on line 4
2	Caution: Your rental loss may be limited. S	See Instructions	If you report a loss from an atrisk activity, you MUST check either column (e) or (f) to describe your investment in the activity. See Instructions II you check column (f), you must attach form 6198.	y, you MUST check either column (e) o i Form 6198.	r (f) to describe your investment in	the activity. See Ins
	2 For each rental property listed on line 1, did you or your family use it for personal purposes for more than the greater of 14 days or 10% of the total days rented	did you or Yes No. more than A B B	30 (a) Neme		(b) Enter P In (c) Check if (d) E partnership 5 lareign identific	(d) Employer (e) All is (f) Some is identification dumber (a) All is (f) Some is a firsk and arrisk
	at fair rental value during the tax year?		000			
3 For each ren' did you active tax year? (See	For each rental real estate property listed did you actively participate in its operation it tax year? (See Instructions.)	d on line 1, A during the C	0 0			
Rental and Royalty Income: A Prog	Properties C	(Add columns A, B, and C)		Pancome	Non	1 1
4 10		4 %	from Form 8582	from Schedule K-1 from Schedule K-1	K-1 (See Instructions for hmits)	nits) from Schedule K-1
Rental and Royalty Expenses:			(00 (
9			D C			
Cleaning and maintenance 8			E			
0.1			31a Totals			*
Legal and other professional fees 11			32 Add amounts in columns (h) and	Add amounts in columns (h) and (k) of line 31a. Enter the total income here	here	32
Mortgage interest paid to banks,		13	33 Add amounts in columns (g). (i).	Add amounts in columns (g), (i), and (j) of line 31b. Enter the total here		33 (
			1	lidial partitiers in and 3 corporation income of (1033). Combine amounts on lines 32 and 33. Enter the result here and include in the total on line 42 below	its on titles 32 and 33 Enter to	34
14			Part III Income or Loss From Estates and Trusts	states and Trusts		
15			35	(a) Name		(b) Employer
Taxes 17			. 4			
			. œ			
			O O	Passive Income and loss	Spendon	Nonnassive forcome and Loss
61			(C) Passive deduction or loss	(d) Passive income	(e) Deduction or loss	(1) Other income from
				from Schedule K-1	from Schedule K-1	Schedule
20		20	∢ ∞			
Depreciation expense or depletion			C			
21		21	36a Totals			
Income or floss) from rental or			37 Add amounts in columns (d) and	Add amounts in columns (d) and (f) of line 36a. Enter the total income here	here	37
Subtract line 22				Add amounts in columns (c) and (e) of line 36b. Enter the total here		38 (
from line 4 (rents) or line 5 (royalties) If the result is a (loss),			39 Total estate and trust income or (lo	Total estate and trust income or (loss). Combine amounts on lines 37 and 38. Enter the result here and	and 38 Enter the result here an	90 P
nd out if you 23			Part IV Income or Loss From F	I Estate Mortgage	t Conduits (REMICs)—Resi	dual Holder
			40 (e) Name ide	(b) Employer Schedules Q, Inne 2c (see Instructions)	ion from (d) Taxable income (net loss) from Schedules Q, line 1b trons	(e) Income from Schedules Q. bne 3b
rental loss on tine 23 may be limited Ele Instructions to find out if you must 124 () (—≍		41 Combine amounts in columns (c	Combine amounts in columns (4) and (e) only. Enter the result here and include in the total on line 42	and include in the total on line 4	2
Income. Add rental and royalty income from line 23. Enter the total income here	here	25		Vi dough IV		41
LOSSES, AUD TOYARY TOSSES IT OTH THE C.5 AND TENTAL LOSSES IT OTH THE C.4. EXITER THE LUICH TOSSES HERE	Title total tosses tiere		42 TOTAL income or (loss). Combin	TOTAL income or (loss). Combine amounts on lines 29, 34, 39, and 41. Enter the result here and	11 Enter the result here and on	-
27 Combine amounts on lines 25 and 26. Enter the net income or (loss) here.		28	Form 1040, line 18 Part VI Reconciliation of Farming and Fishing Income	ling and Fishing Income		42
Total rentral and royally income or (10ss). Combine amounts on lines 27 and 28. Enter the result here. If Parts II, III, and IV on page 2 do not apply to you, enter the amount from line 29 on Form 1040, line 18.	nd 28 Enter the result here.	1	4.3 Farmers and fishermen: Enter your gross farming and fishing income reported in Parts J. II, and III (see Instructions)	your gross farming and fishing inco Instructions)	43	
Otherwise, include the amount from line 29 in the total on line 42 on page 2.		Schodula F (Form 1040) 1989				LOVERDHORE FEINERS OFFICE 1909-245-17

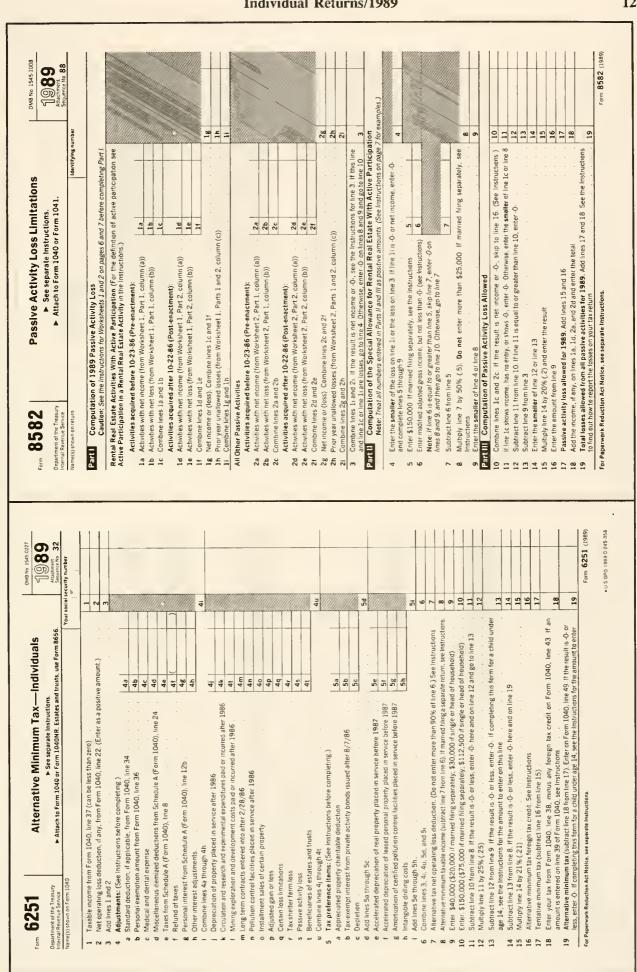
Feasiury (0)	Farm Income and Expenses ► Attach to Form 1040, Form 1041, or Form 1065. ► See Instructions for Schedule F (Form 1040).	OMB No. 1545.0074	Schedue (Form 1040) 1989 Part III Farm Income—Accrual Method Do not include assis of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797 do not include this livestock on line 46 hollow.	Page 2 dairy purposes; report these sales on Form 4797 and
Name of proprietor A. Principal product (Describe in one or his words your principal crop or activity for the current tas year.)		Social security number (55N) : : B. Agricultural activity code (from Part IV)	38 Sales of livestock, produce, grains, and other products during year	388
C Accounting method □ Accrual □ Accrual E Did you make an election in a prior year to include Commodity Credit Corporation loan proceeds as income in that year? E Did you wake an election in a prior year to include Commodity Credit Corporation loan proceeds as income in that year? E Did you wake an election of the potention of this business during 1989 (if *No.** see instructions for limitations on bigses, or one you elect, or did you previously elect, to currently deduct certain preproductive period expenses? (See instructions) □ Description apply.	mmodty Credit Corporation loan proceeds as incorn usness during 1989 (If 'No.' see Instructions for lin ict certain preproductive period expenses? (See Instru	Employer to number (Not \$SN) He in that year?	39a Total cooperative distributions (Form(s) 1099 PATR) [39a] 40a Agricultural program payments (see Instructions) [40a] 41 Commodity Credit Corporation (CCC) leans: a CCC (pars reported index election (see Instructions)	39b Taxable amount 39b 40b Taxable amount 40b 41a
Part I Farm Income—Cash Method - Complete Parts I and II (Accual method targayers complete Parts II and III and Ine 11 of Part I. The part I farm Income—Cash Method - Complete Parts I and II (Accual method targayers complete Parts II and III and	noose to devoke a profreektion for annals, see the instructions Farm Income—Cash Method—Complete Parts I and II (Accrual method tapayers complete Parts II and III), and line 11 of Form to Include sales of livestock held for dreft, breeding, sport, cally purposses; report these sales on Form 4797 es of livestock and other riems you bought for resale to rivestock and other riems you bought for resale to rivestock and other riems you bought for resale.	arts il and ill, and line 11 of Part L) se sales on Form 4797.		41c Taxable amount 41c
3 Subtract line 2 from line 1 4 Sales of livestock, produce, grans, and other products you raised 5 Total cooperative distributions (form(s) 1099-PATR) 5a 6 Agricultural program payments (see Instructions) 6a	icts you raised 5b Taxable amount 6b Taxable amount 6b Taxable amount	3 4 5 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	 Custom hire (machine work) income Other income, including Federal and state gasoline or fuel tax credit or refund (see Instructions) 	d (see Instructions)
7 Commodity Credit Corporation (CCC) loans. a CCC loans reported under election (see Instructions) b CCC loans forfeited or repaid with certificates Tb	s) 7c Taxable amount	7a 7c	45 Add amounts in the right column for lines 38 through 44 46 Inventory of livestock, produce, grains, and other products at beginning of year	46
B. Crop insurance proceeds and certain disaster payments (see instructions): Amount received in 1989 C. If election to defer in 1990 is attached, check here	refts (see instructions) a	88d 88d 99	47 Cost of livestock, produce, grains, and other products purchased during year 48 Add lines 46 and 47	48
P Add	amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the unit from page 2, line 51. This is your gross income. P 111 Farm Expenses—Cash and Accrual Method (Do not include personal or living expenses signated to the page 2.	ses such as taxes, insurance,	49 Inventory of livestock produce, grains, and other products at end of year 50 Cost of livestock, produce, grains, and other products soid Subtract line 49 from line 48*	149 So
0	24 Labor hired (less jobs credit) 25 Pension and profit-sharing plans 26 Rent or lease.		51 Subtract line SO from line 45 Enter the result here and on page 1, line 11. This is your gross income 51 51 51 52 52 53 54 54 55 54 55 55 55	This is your grass income 51 and the amount on line 49 is larger than the amount on line 41 total on line 51
must attach Form 864S) 14		26a 26b	Part IV Principal Agricultural Activity Codes	
Depreciation and section 179 deduction not claimed elsewhere (from Farm 4562) Employee benefit programs other than on line 25 Feed purchased	27 Repairs and maintenance 28 Seeds and plants purchased 29 Storage and warehousing 30 Supplies purchased 31 Taxes 32 Utilities (see Instructions)	27 28 29 30 31	Select one of the following codes and write the 3-digit number on 211 B providing agencular-self your principal source of income is from providing agencular-self secures such as soil properation, veterinary, 215 I larm about horizouticultural or management for a fee or on a contract basis, you should the Schedule C (Form 1040). Profit or Loss From Business)	Reefcattle feedlots Beefcattle, except feedlots Hogs, sheep, and goets Dalry mustry and eggs, including chickens, ducks, pigeons,
19 Fertilizers and lime 19 20 Feeght and trucking 20 21 Gasoline, fuel, and oil 21 insurance (other than health) 22	33 Veternary fees and medicine 34 Other expenses (specify):	33 77 1 1 1 1 1 1 1 1 1	cotton, 260 etc. 270	General livestock, not specializing in any one livestock category Adminal speciality, including fur-bearing animals, pets. horses, etc.
23 Interest a Mortgage (paid to banks, etc.) 23a b Other	O D 9	34d 34d	170 Fruit and tree muts, including grapes, bernes, olives, etc. 180 Ornamental floriculture and nursery products 290 F	Animal aquaculture, including fish, shellfish, moliusks, frogs, etc., produced within confined space Forest products, including forest nurseries and seed
35 Add amounts on lines 12 through 34e. These are your total expenses 36 Net farm profit or (loss), Subtract line 35 from line 11. If a profit, enter on Form 1040, line 19, and on Schedule SE, line 1, listoss, you MUST go on to line 37. (Fdictanes and partnerships, see instructions.)	our total expenses 1. If a profit, enter on Form 1040, line 19, and o 37. (Fducianes and partnerships, see Instructions	35 36	185 Food crops grown under cover, including hydroponic crops	gathering, extraction of pine gum, and gathering of forest products Agricultural production, not specified
37 If you have a loss, you MUST check the box that describes your investment in this activity (see Instructions) if you checked 37a, enter the loss on Form 1940, line 19, and Schedule SE, line 1 if you checked 37b, you MUST attach Form 6198.	ribes your investment in this activity (see instructions ine 19, and Schedule 5E, ine 1] m m		
For Paperwork Reduction Act Notice, see Form 1040 Instructions.	ctions.	Schedule F (Farm 1040) 1989		

Page 2	10 or note 11 set of the 12 and on may be 21 we a constrained Printing Office, 1982-25-29
Schedule R from 1040) 1989 Part III Figure the Amount of Your Credit	10 Enter \$5,000 if you checked the box on line 1, 2, 4, or 7 in Part I, 08 5,750 if you checked the box on line 2, 5, 6 or 9 in Part I, 100 MUST complete line 11 below 5,750 if you checked the box on line 2, 4, 5, 6 or 9 in Part I, 100 MUST complete line 11 below 11 Enter in line 11 list easiled disability income child also your spouse? If you checked the box on line 5 in Part I list and in Part II has town expected of Fart Income child also your spouse. If you checked the box on line 5 in Part I list and list in the stable disability income of the source of the sour
Schedule R (Form 1040) For Paperwork Reduction Act Notes, see Form 1040 Instructions. Attach to Form 1040 Attach to Form 1040 Attach to Form 1040 See separate Instructions for Schedule R Sequence In Tour schill recomment IT Tour schill recommen	You may be able to use Schedule R to reduce your tast for you end if 1989 • Surver each of so diet. Of the second to reduce your tast for you were 50 or dear when the second to able to use the credit on Schedule R. See the search for schedule R. See the search Schedule R. See the Schedule R. See the search Schedule R. See the search Schedule

SCHEDULE SE	Social Security Self-Employment lax	CI 0 0074	Name of person with self-employment income (as shown on social security card) Social self-employment income (as shown on social security card) solf-employment	Social security number of person with self-employment income ▶	
(Form 1040) Department of the Treasury Internal Revenue Service (0)	► See Instructions for Schedule SE (Form 1040). ▶ Attach to Form 1040.	Attachment Secuence No 18	Section B—Long Schedule SE (Before completing, see if you can use the short Schedule SE on the other side (Section A))	er side (Section A))	
Name of person with self-employ	Name of person with self-employment income (as shown on social security card) Social security number of person with self-employment income ▶		A If you are a minister, member of a religious order, or Christian Science practitioner, AND you fried Form 4361, but you had \$400 or more of other earnings subject to self-employment tax, continue with Part I and check here	er, AND you filed Form 436 sheck here	51, but you had \$400 or
Who Must File Schedule SE	fule SE		JO LE	sting church or church-coni per of a religious order, skip	itrolled organization that is lines 1–3b. Enter zero on
Your net earnings from self-employme church-controlled organization). AND	и тоге	from an electing church or	Part Figure Social Security Self-Employment Tax 1 Net farm profit or (loss) from Schedule F (Form 1040), line 36, and farm partnerships, Schedule K-1 (Form 1065), line 14a		1
Your wages (subject to s Exception. If your only sel Science practi NOT file Sched	 Your wages (subject to social security or failtoad retirement tax) were less than \$49,000 Exception, If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner, AND you filed form 4361 and received IRS approval not to be taxed on those earnings, DO NOT the Schedule SE Instead, write "Exempt-Form 4361" on Form 1040, line 48 	ous order, or Christian on those earnings, DO	 Net profit or (loss) from Schedule C (Form 1040), line 30, and Schedule K-1 (Form 1065), line 14a (other than farming). See Instructions for other income to report. (Employees of an electing church or courch-condicide organization of ond enter your Form W2 wages on this line See the Instructions.) The river the amount from line 1 for it virus leered the farm onturnal method, from line 11 below. 	line 14a church or ions.)	2 3a
For more information about Note: Most people can us that is on the back.	Schedule SE, see the Instructions. se the short Schedule SE on this page. But, you may have to use	the longer Schedule SE	b Enter the amount from line 2 (or, if you elected the nordarm optional method, from line 13 below) c Add lines 3a and 3b. Einer the total if the total is less than \$400, do not file this schedule, you do not owe self-employment tax. (Exception: If you were an employee of an electing church or church:	low) bu do not r church-	30
Who MUST Use the Lo	Who MUST Use the Long Schedule SE (Section B)		controlled organization and the total of lines 3a and 3b is less than \$400, enter zero and complete the rest of this schedule). 4. The Jarrest amount of combined wages and self-lemployment earnings subject to social security or	-	4
You choose the "option You are a minister, merr Form 4361) not to be ta You were an employee o	employment tax (see Section B, Part II); hristian Science practitioner and you receive hese sources, but you owe self-employment I led organization that chose by law not to pay	d IRS approval (from tax on other earnings: employer social security			\$48,000
taxes; Vou had tip income that You were a government	 taxes; You had tip income that is subject to social security tax, but you did not report those tips to your employer; OR You were a government employee with wages subject ONLY to the 1 45% Medicare part of the social security tax 	iployer; OR ial security tax.	See Instructions b Unreported tips subject to social security tax (from Form 4137, line 9) or to railroad returnement ax (from Form 4137, line 9) or to railroad for such service 1.	q	50
Section A—Short Schedule SE	Short Schedule SE (Read above to see if you must use the long Schedule SE on the back (Section 8).)			ro and stop here; you	69
Net farm profit or (loss) (Form 1065), line 14a	Net farm profit or (loss) from Schedule F (Form 1040), line 36, and farm partnerships, Schedule K-1 (Form 1065), line 14a		b Enter your Medicare qualified government wages. See the instructions to see if you must use the worksheet in those instructions to figure your self-employment tax	must use the worksheet in	
2 Net profit or (loss) from (ather than farming). Se	Net profit or (lass) from Schedule C (Form 1040), line 30, and Schedule K-1 (Form 1065), line 14a (ather than farming). See the Instructions for other income to report	2	and 6c. Enter the total	•	6d 7 8 ×.1302
3 Add lines 1 and 2 Enter to owe self-employment tax	Add lines 1 and 2. Enter the total. If the total is less than \$400. do not file this schedule: you do not owe self-employment tax	m	9 Self-employment tax /f ine 7 is \$48,000, enter \$6,249.60. Otherwise, multiply the amount on line 7 by the decrinal amount on line 8 and enter the result Also enter this amount on Figure 1040, line 48 by the decrinal amount on line 8 and enter the result Also enter this amount on Figure 1040, line 48 by the decrinal amount on line 8 and enter the result Also enter this Schedule SE in the Instructions.)	ply the amount on line 7 Form 1040, line 48 dule SE" in the Instructions.	6:5)
4 The largest amount of combined wages railroad retirement tax (tier 1) for 1989 is	The largest amount of combined wages and self-employment earnings subject to social security or raitoad retirement tax (tier 1) for 1989 is	4 \$48,000 00	See Instructions for Inmitations. Generally, you may use this part only if. A Your gross farm income was not more than \$2,400. or 8 Your gross farm income! was more than \$2,400 and your net farm profits? were less than \$1.600; or	e less than \$1,600; or	
5 Total social security wage 6 Subtract line 5 from line	Total social security wages and tips (from Form(s) W-2) and railroad retrement compensation (ter 1)	ιn.	C Your net nonfarm protits ³ were less than \$1,600 and also less than two-thirds (34) of your gross nonfarm income ⁴ Note: If line 2 above is two-thirds (33) or more of your gross nonfarm income ⁴ , or if line 2 is \$1,600 or more, you may not use the optional method. Note: If line 2 above is two-thirds (33) or more of your gross nonfarm income ⁴ , or if line 2 a 1500 or more, you may not use the optional method. Note: If line 2 above is two-thirds (33) or more of your gross nonfarm income ⁴ (16 mm 1055), line 14a Note: If line 2 above is two-thirds (33) or more of your gross nonfarm income ⁴ (16 mm 1055), line 14a Note: If line 2 above is two-thirds (34) or more of your gross nonfarm income ⁴ (16 mm 1055), line 14a Note: If line 2 above is two-thirds (34) or more of your gross nonfarm income ⁴ (16 mm 1055), line 14a Note: If line 2 above is two-thirds (34) or more of your gross nonfarm income ⁴ (16 mm 1055), line 14a Note: If line 2 above is two-thirds (34) or more of your gross nonfarm income ⁴ (16 mm 1055), line 14a Note: If line 2 above is two-thirds (34) or more of your gross nonfarm income ⁴ (16 mm 1055), line 14a Note: If line 2 above is two-thirds (34) or more of your gross nonfarm income ⁴ (16 mm 1055), line 14a Note: If line 2 above is two-thirds (16 mm 1055), line 14a Note: If line 2 above is two-thirds (16 mm 1055), line 14a Note: If line 2 above is two-thirds (16 mm 1055), line 14a Note: If line 2 above is two-thirds (16 mm 1055), line 14a Note: If line 2 above is two-thirds (16 mm 1055), line 14a Note: If line 2 above is two-thirds (16 mm 1055), line 14a Note: If line 2 above is two-thirds (16 mm 1055), line 14a Note: If line 2 above is two-thirds (16 mm 1055), line 14a Note: If line 2 above is two-thirds (16 mm 1055), line 14a Note: If line 2 above is two-thirds (16 mm 1055), line 14a Note: If line 2 above is two-thirds (16 mm 1055), line 14a Note: If line 2 above is two-thirds (16 mm 1055), line 14a Note: If line 2 above is two-thirds (16 mm 1055), line 14a Note	of your gross nonfarm income is \$1,600 or more, you may n C (Farm 1040), line 30, and Schart of Schart 1040), line 7 and Schart	e 4 not use the optional method. hedule K-1 (Form 1065), line 14c.
		9	them Schedule (right) into 30 and schedule 1, (right) from 1000/j, into 30 and	two-thirds (%) of pross	10 \$1,600 00
/ Enter the smaller of line 3 or line of 8 Rate of tax .	6.40 file b	8 ×.1302		os, Schedule K-1 (Form	11
9 Self-employment tax. by the decimal amount.	9.60 Otherwise, multiply the amount on line 7 renter this amount on Form 1040, line 48	9 Schedule SE (Form 1040) 1989	a 11 from line 10 Enfer the result ptional Method—If you meet test C above, some from Schedule C (Form 1040), line 7, if you elected the farm optional method, the		
For Paperwork Reduction Act	Far Paperwork Reduction Act Notice, see Farm 1040 Instructions.	chedule SE (Form 1040) 1989	Ine 3b above		13 Schedule SF (Form 1040) 1989

P.38e 2							s 	e Part II of this form	ב בפנל זו פון מווס ופיווו	Northean Printing Office (Mo-49) 393							
rem 241(1989) Part III Employer-Provided Dependent Care Benefits Caution: Besure to also complete Part ton page 1.	Enter the total amount of employer-provided dependent care benefits you received for 1989 (This	amount should be separately shown on your W2 forms and labeled as "DCB") Do not include amounts that were reported to you as wages in Box 10 of Form(s) W.2 Enter the total amount of qualified expenses incurred in 1989 for the care of a qualifying person (see the Instructions)	Compare the amounts on lines 15 and 16 Enter the smaller of the two amounts here. 12 You must enter your earned income. (See the Instructions for lines 2 and 8 for the definition of		was a full-time student or disabled, see the Instructions for lines 7 and 8 for the amount to enter) 19 19 19 19 19 10 10 10 10 10	If you were unmarried, enter the amount from line 18 here Excluded the the the smallest of the following The condent from the Third	The amount from the 17, gr The amount from the 17, gr The amount from the 17, gr \$5,000 (\$2.500 fr married filing a separate return)	22 Taxable benefits. Subtract line 21 from line 15. Enter the result, but not less than zero. Also include this amount in the total on Form 1040, line 70, the dotted line next to line 7, write "DCR". 22 Note: If not are also claiming the child and dependent care credit. All in Form 1040 through line 40. Then complete Part it of this form.	in you are anso claiming ure china and bepetitient care creatif, infiltr fairi 1040 tithoogit title 30, then compile Be sure to include any amount shown on line 22 above when figuring your earned income in Part II	SPECIALOUS							
Form 2441 (15	ar ar 16 Er (s	17 Cc	19 If	30 .	21 E		22 Nofe									
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	Your social security number	ed employer-provided 16 complete Part I, below, and	e Instructions. If you	(d) Amount paid (see Instructions)				your hame, you must file	Credit for Child and Dependent Care Expenses	of qualifying	ult is zero or less, stop here; you cannot for the definition of earned income.)	If you are married filing a joint return, you must enter your spouse's earned income. (If your spouse 8 was a full-time student or disabled, see the instructions for the amount to enter.) If you are married filing a joint return, compare the amounts on lines 7 and 8. Enter the smaller of	the two amounts here • If you are married fring a joint return, compare the amounts on lines 6 and 9 Enter the smaller of the two amounts here. • All inhare commons his amounts on lines 6 and 7 Enter	es to the adjusted gross income on Form	250,000	by the decimal amount on line 11, and enter the result ent care expenses for 1988 that you paid in 1989 by the percentage ass income on your 1988 form 1040, line 14. The percentage and that has been entered to a statement.	

Tentative Credit	Enter the amount from line 13, Form 4626 Multiply the amount on line 2 by 25% (25) Enter the amount from line 19, page 1 Enter the portion of the credit shown on line 12, page 1, that is NOT Enter the portion of the regular investment credit under section 46 Subtract line 5 from line 4 (if less than zero, enter zero)
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Foreign tax credit (form 1116 or Form 1118)	14
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o Corporations—Add line 15 above and line 13 of Form 4626 less line 15 of Form 4626. Enter the total content liters—See instructions. If line 15 is more than \$25,000, enter 25% of the excess Subtract line 15 or line 18, whichever is greater, from line 17. Enter the result. It less than zero, enter	If tine 19, above, is greater than line 20, above, enter the excess here and on line 14, Form 4626
In line 13 5 mode than \$45,000, enter 13.75 or the excess Subtract line 16 or line 18, whichever is greater, from line 17. Enter the result if less than zero, enter	
General business credit —Enter the smaller of line 12 or line 19 Also enter this amount on form 1040, line 44, Form 1120, Schedule J. line 4e; Form 1120-A, Part I, line 2a, or on the appropriate line of your return (Individuals, sclates, and frusts see instructions if the credit for increasing teaserant activates is claimed to corporations see instructions if the investment credit is claimed or if you have undergone as post-1986 "ownership change.") 20	
For Paperwork Reduction Act Notice, see page 1 of the separate Instructions to this form.	
*U. S. GPO. 1998-245-304	



Worksheet 1—For Form 8582, Lines 1a, 1b, 1d, 1e, and 1h (See Instructions on page 6.)	orm 8582, Lines 1a, 1b, 1d, 1e, and 1h (See Instructions on page 6.)	le, and 1h (See	Instructions on	page 6.)		Name of activative forms or schedules (a) Loss	forms or schedules	(a) Loss	(b) Ratio	(c) Unallowed loss
Part 1—Pre-enactment Interests	Current year	t year	Prioryear	Overall ga	Overall gain or loss		to be reported on	(See Instructions.)	(See Instructions.)	(See marractions.)
Name of activity	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unatlowed loss (line 1h)	(d) Gain	(e) Loss					
						Total Worksheet 5—Allowed Losses (See Instructions on page 8.)	ructions on page 8.)		1.00	
Total. Enter on Form 8582, lines 1a and 1b Part 2—Post-enactment Interests						Name of activity	Forms or schedules to be reported on	(a) Loss (See instructions.)	(b) Unallowed loss (See Instructions.)	(c) Allowed loss (See Instructions.)
Name of activity	(a) Net income (line 1d)	(b) Net loss		(d) Gain	(e) Loss					
Total. Enter on Form 8582, lines 1d,						Total Worksheet 6—Activities With Losses Reported on 2 or More Different Forms or Schedules (See Instructions on page 8.)	ported on 2 or More	Different Forms or	Schedules (See Instr	uctions on page 8.)
Le, and Jh Worksheet 2—For Form 8582, Lines 2a, 2b, 2d, 2e, and 2h (See Instructions on page 7.)	nes 2a, 2b, 2d,	2e, and 2h (See	Instructions or	1 page 7.)		Name of Activity:	(See instr) (See	(See Instr.) (See Instr.)	to (d) Unallowed (tr.) loss (See Instr.)	(e) Allowed loss (See Instr.)
Part 1—Pre-enactment Interests	Current year	ityear	Prior year	Overallga	Overall gain or loss	Form or Schedule to be Reported on:				
Name of activity	(a) Net income (line 2a)	(b) Net lass	(c) Unallowed loss (line 2h)	(d) Gain	(e) Loss	1a Net loss plus prior year unallowed loss from form or schedule b Net income from from or schedule				
Total. Enter on Form 8582, lines 2a and 2b Enter on Form 8582, lines 2a Part 2—Post-enactment Interects						c Subtractione 1D from time 1a H-0. or less, enter -0. Form or Schedule to be Reported on:				
Name of activity	(a) Net income (line 2d)	(b) Net loss (line 2e)		(d) Gain	\$501 (a)	1a Net loss plus prior year unallowed loss from form or schedule b Net recome from form or schedule c Subtractine 1b				
Total. Enter on Form 8582, lines 2d. 2e, and 2h			duana			or less, enter -0. Form or Schedule to be Reported on	A			
Worksheet 3.—Use this worksheet if an amount is shown on Form 8582, line 9 (See Instructions on page 8.) Name of activity Form or schedule (See Instructions) (See	f an amount is sho Form or schedule to be reported on	Own on Form 858 (a) Loss (See Instructions.)	(b) Ratio (See Instructions)	tructions on pa	structions on page 8.) (c) Special allowance (d) Subtract column (e) (f) See Instructions.) (See Instructions.)	1a Net loss plus prior year unallowed loss from from or schedule				
						form or schedule C subtract line 1b from line 1a 1f-0. or less, enter -0.				
	A		1.00					-		

8615

Computation of Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,000

OMB No 1545-0998 £ 680

See instructions below and on back.
 Attach ONLY to the Child's Form 1040, Form 1040A, or Form 1040NR.

General Instructions

Department of the Treasury Internal Revenue Service

child's tax. For example, if the child had \$1,100 of teashe infrestrictioner and \$200 of wages, complete Form 8615 and attach it to the child's Form 1d40A.

Investment income. As used on this form, "investment income. As used on this form," investment mome of the than earned income such as a backble inferest, dividently, capital gams, rents, royalters, etc. It also includes person and amounty income and income gother than earned income (other than earned income) received as the beneficiary of a usual. Do not use this form if the child's howestness income is \$1,000 ress instead, igue the tax in the normal manner on the child's income lax return. For example, it her child had \$500 of taxable interest income and \$200 of wages, Form \$615, so not requed to be completed and the child's tax should be ligued on form \$1040A using the Tax Table Purpose of Form. For children under age 14, investment income (such as taxable interest and dividends) over \$1,000 is taxed at the parient's rate if the parient's rate is higher than the child's rate

Who Must File. Generally, Form 8615 must be hied for any child who was under age 14 on January 1. 1990, and who had more than \$1,000 of investment income. If

If the child's investment income is more than \$1,000, use this form to see if any of the child's investment income is taxed at the parent's rate and, if so, to figure the

Note: Beginning in 1989, the parent may be able to leef to report the child's investment income on his or her return if the parent makes this election, the child will not have to file a return of child will must have the set with an external form 8615. For more details, see the mistrictions for form 1040 or form 104 1989, do not use Form 8615. Instead, figure the child's tax based on his or her own rate

Additional Into mation. For more information about the tax on investment income of children, please get Pub. 929. Tax Rules for Children and Dependents

(Instructions continue on back)

If you have comments concerning the accuracy of these time stimmars or suggestions for making fins form more simple, we would be happy to hear from you how can write to either IRS or the Office of Management and Budget at the addresses

which this form is filed

hild's name shown on return	Child's social security number	listed in the instructions of the tax return
		with which this form is filed
arent's name (first initial and last) (Caution; See instructions on back before completing.)	Parent's social security number	Line-by-Line Instructions
		We have provided specific instructions for
arent's filing status (check one) 🔲 Single, 📋 Married filing jointly, 🗎 Married filing separately, 🗀 Head of household, or 📋 Qualifying widow(er)	shald, or Qualifying widaw(e	
nter number of exemptians claimed an parent's return ▶		self-explanatory Parent's Name and Social Security
Step 1 Figure child's net investment income		Number. If the child's parents were
Lenter the child's investment income, such as taxable interest and dividend income (see the instructions). (If this amount is \$1,000 or less, stop here; do not the this form.)). 1	return, enter the name and social security number of the parent who is listed first on
 If the child DIO NOT termize deductions on Schedule A (Form 1040 or Form 1040NR), enter \$1,000. If the child ITEMIZED deductions, see the instructions. 	1 2	the joint return. For example, if the father's name is listed first on the return and his social security number is entered in the
 Subtract the amount on line 2 from the amount on line 1. Enter the result (if zero or less, stop here; do not complete the rest of this form but ATTACH it to the child's return.) 	3	block labeled "Your social security number," either his name and social
4 Enter the child's taxable income (from Form 1040, line 37, Form 1040A, line 19, or Form 1040NR, line 35)	4	Form 8618
5 Compare the amounts on lines 3 and 4 Enter the smaller of the two amounts here	₽ 2	If the parents were married but filed
Step 2 Figure tentative tax based on the tax rate of the parent listed above		separate returns, enter the name and social
6. Enter the parent's taxable income (from Form 1040), line 37; Form 1040A, line 19; Form 1040EZ, line S; or Form 1040NA, line 35). But if the parent transferred property to a trust, see the instructions	9 .5	security number of the parent who had the higher taxable income If you do not know which parent had the higher taxable
7 Enter the total of any of the not investment income from Forms 86.15 line 5, of ALL OTHER children of	J.	income, see Pub. 929

12b 2 11 6 Enter the parent's taxable income (from Form 1040) line 37; Form 1040A, line 19; Form 1040EZ, line S, or Form 1040NR, line 35). But if the parent transferred property to a trust, see the instructions Enter the total, if any, of the net investment income from Forms 8615, line 5, of ALL OTHER children of the parent. (Do not include the amount on line S above.) Enter the parent's tax (from Form 1040, line 38, Form 1040A, line 20; Form 1040E2, line 7, or Form Subtract the amount on line 10 from the amount on line 9. Enter the result (if no amount is entered on line 7, enter the amount from line 11 on line 13, skip lines 12 and 12b.) 12a Step 2 Figure tentative tax based on the tax rate of the parent listed above Add the amounts on lines 5, 6, and 7. Enter the total Tax on the amount on line 8 based on the parent's filing status 12a Add the amounts on lines S and 7 Enter the total

1040NR, line 36)

01 11

If the parents were unmanned, treated as unmanned to federal income it as purposes, or separate dether by a divorce or separate mantenance decree, enter the name and social security number of the parent who had custody of the chuld from exit of the year (the custodial parent). Exception, if the custodial parent remanned and filled a joint exit of the custodial parent remained and filled a joint exit of the custodial parent remained and filled a joint exit of the custodial parent in the parent with site of the spectow who is lated first on the joint return, even if that person is not the child's parent filled separate returns, enter the name and social security number of the person with the higher stable income, even if that person is not the child's parent filled separate returns, each if the new social security number of the person with the higher stable income is won if that perm is not the child's parent. 15 15 b Divide the amount on line 5 by the amount on line 12a. Enter the result as a decimal (rounded to two places)
13 Multiply the amount on line 11 by the decimal amount on line 12b. Enter the result

Step 3 Figure child's tax Subtract the amount on line 5 from the amount on line 4. Enter the result Note: If the amounts on lines 4 and 5 are the same, skip to line 16 Tax on the amount on line 14 based on the child's filing status Add the amounts on lines 13 and 15 Enter the total

Form 8615 (1989)

18

Compare the amounts on lines 16 and 17. Enter the larger of the two amounts here and on Form 1040, ine 38, Form 1040A, line 20; or Form 1040NR, line 36. Be sure to check the box for "Form 8615" ▶

Tax on the amount on line 4 based on the child's filing status

14 15 17 17

For Paperwork Reduction Act Notice, see back of form.

Incomplete Information for Parent. If a parent or guardin of a child cannot obtain the necessary information to complete from 8615 before the due date of the child's return, reasonable estimates of the parent's tazable income or filing status and the net investment income or the parent's other children may be made. The appropriate line of form 8615 must be marked "Estimated" for more information, see Pub 929 Paperwork Reduction Act Notice. We ask for this information to early out the informal Revenue laws of the United States. We need it do ensure that knapsyors are complying with these laws and to allow us to figure and collect the right amount of lax you are required to give us that information. The time needed to complete and full the state of the state o

form will vary depending on individual circumstances. The estimated average time

13 minutes

If the child had earned income, use the following worksheet to figure the amount to enter on line 1. However, if any of the following appires, use the worksheet in Pub 929 instead of the one below to figure the amount to enter on Form 8615, ine 1. Line 1. If the child had no earned income (defined below), enter the child's adjusted goss income (from Form 1040, line 32; Form 1040A, line 31) line 31)

17 minutes

Copying, assembling, and sending the form to IRS Preparing the form

11 minutes 37 minutes

Learning about the law or the form

Recordkeeping

The child files Form 2555, Foreign Earned

 The child claims a net operating loss deduction. The child had a net loss from self-employment

Worksheet (keep for your records) 1. Enter the amount from the child's form 1040, line 23, form 10404, line 11. or form 1040NR. line 23.

2. Enter the child's earned income (defined below) plus any deduction the child claims on Form 1040, line 28, or Form 1040NR, line 27, whichever applies 3. Subtract the amount on line 2 from the amount on line 1. Enter the eastly the and 5815, line 1.

actived income uncludes, wages, thes, and other payments received for personal services performed. Generally, earned on form 1040, lines 7, 12, and 19, form 13, and 20.

• \$500 plus the portion of the amount on Schedule Af Form 1040h; line 26 (or Schedule A (Form 1040hN), line 3 l0), that is directly connected with the production of the investment income on Form 8615, line 1, OR Line 2. If the child itemized deductions on Schedule A (Form 1040 or Form 1040NR) enter on line 2 the greater of

Line 6. Enter the taxable income shown on the tax return of the parent identified at the top of Form 8615. If the parent's taxable income is less than zero, enter zero on line 6

If the parent fled 9 joint return, enter the count lat backen fled 9 joint return, enter the parent fled 9 joint return, enter the parent is spouse is not the child's parent and the parent transferred property to a trust which sold or exchanged the a trust which sold or exchanged the a trust which sold or exchanged the a structure to the area for the frust lander mitten at Revenue Code section 644 in the amount entered on line 6. White "Section 644" and the amount on the dotted line natt for line 6. Also, see the Caution below the 10.

Line 7. It the individual identified as the paper to the Iso form 8615 as 850 dentified as the parent on any other form 8615, and the amounts, if any from line 5 on each of the other forms 8615 and enter the total on line? Lines 9, 15, and 17, Figure the tax using the Tax Table or Tax Rate Schedules, whichever applies

Line 10 Enter the tax shown on the tax tellund the papern identified at the top of Form 861.5, if the parent filed a junk return, enter the tax shown on that cellun even if the parent's spouses is not the child's parent.

Caution: If the 6 includes any gain taxed to a rists under thermal Revenue Code section 644, add the tax imposed under section 644, add the tax imposed under section 644, and the tax imposed under parent's return. First the total on the parent's return. Write "Section 644" on the otted line next to line 10 octoed line 10 octoed line next to line 10 octoed li

Line 18. Compare the amounts on lines 16 and 13 and enter the larger of the two amounts on line 18. General the search of the two amounts on line 18. Be sure to check the bot for "For line 18." It is a popoparte line on the chald's tax return even if the amounts amended Return. If after the chald's return is the the chald's return is the the neld's return is the the neld's return is the chald star and the amount of any of the parent's other children is any of the parent's other children is very of the adusted amounts. If the child's tax suck changed as a result of the adusted and the safety of the adusted and the safety of t

Alternative Minimum Tax. A child whose tax is figured on Form 8615 may be subject to the alternative minimum tax. Get Form 6251, Alternative Minimum Tax-Individuals, to see if the child owes this tax correct the child's tax

Department of the Treasury Internal Revenue Service Name(s) shown on return 8801

Credit For Prior Year Minimum Tax

► Attech to your tax return. ➤ See Instructions on back

68® DMB No 1545-1073 Attachment Sequence No 74 Identifying number

 had a 1987 unallowed nonconventional source fuel credit (see instructions for line 19 of this form); or had a 1988 unallowed nonconventional source tuel credit (see instructions for line 20 of this form).

Recordsteping.—Use Farm 88 01 each year to see if you have a mammum it accretist and to keep track of any credit carry fraward you can use in thurty easts; Gee ling You four 1988 Farm 8801 and if you had a 1997 unallowed morrowerhoods source lest erreft; see the instructions for line 19 of this form.)

Line-by-Line Instructions

Individuals —Combine lines 4; and 5d of your 1988 Form 6251 and enter the result on line 2 of this form

Corporations.—Combine lines 2, and 3d of the corporation's 1988 Form 4626 and enter the result on line 2 of this form

Line 3.—Minimum tax net operating loss adeution.—Vour minimum tax credit mat act operating loss deduction (MTCNOLD) is your net operating loss deduction (MTCNOLD) is your net operating loss deduction (MICD) for 1988 determined used exection 172, subject to the following rules. Exclusion items included in adjusted net book income will not be taken into account for purposes of the minimum tax credit.

• For loss years beginning after 1986, an NOL that has exclusion items is reduced by the amount of those exclusion items (see the instructions for line 2 for a list of exclusion items); and

For loss years beginning before 1987, the
autunit of INDL that may be carned forward to tax
years beginning after 1986, is equal to the
amount that may be carried from such loss years
to the first sax year beginning after 1986 for
regular tax purposes.

Oo not enter on line 3 more than the total of lines 1 and 2 has amount that exceeds the total of lines 1 and 2 is carried forward to be used; in a faller, year. If the total of lines 1 and 2 is negative enter zero (c-b) nine 3 and carry forward all of the MTCNOLD to the next year.

Lines 4 and 10.— (fine 4 or line 10 p. Aband you have a fine at or line 4 or line 10 p. Aband you have a fine the set listably in 1986, a factor to 4 or line 10 p. Aband to 1986, a factor to 4 or line 10 p. Aband to 4 or line 2 or line 10 p. Aband to 4 or line 2 or line 10 p. Aband 5 or line 2 or line 10 p. Aband 5 or line 2 or line 10 p. Aband 5 or line 2 or line 10 p. Aband 5 or line 2 or line 10 p. Aband 5 or line 2 or line 10 p. Aband 5 or line 2 or line 10 p. Aband 5 or line 2 or line 10 p. Aband 5 or line 2 or line 3 or line 2 or line 2 or line 2 or line 3 or line

Step 2. Fill in Part lof form 1116 (Schedule A of Form 1118) using that portion of your taxable income and the exclusion items on line 2 of this Corn that were attributable to sources outside the United States. Step 1. Use a separate Form 1116 (Form 1118) for each type of income and specify the type of income at the top of those forms

Siep 3. Filin Part III of Form 1116 (Schedule 8). artiful of Fam. 1118). Nowewer misted of entering the AMT Gregot rat credit carryforward on mice. 2. Part III of Fam. 1118, (Index 4. Part III. Schedule 8 of Fam. 1118), use the foreign tax credit carryformard. I any. Network of sections in the second of the second of the second of them is say year. Ether the amount from line 4 of Part II. Schedule 8 of Fam. 118 (Inte 7c, Part II. Schedule 8 of Fam. 118), and the child care great and the credit of the elderly of child care great and the credit of the elderly of child care great and the credit of the elderly of child care great on health.

Step 4. Complete Part IV of Form 1116 (Schedule B. Part III of Form 1118). Enter the refigured credit from Form 1116 (Form 1118) on line 12 of this form

Add line 15 of your 1988 form 8801 to your 1989 form 8801 to your 1987 unallowed nonconventional source fuel credit (1 the result exceeds line 16 of your 1988 Form 8801, enter the excess on line 19 of this form there is no excess, enter zero (4) on line 19 of this form.

Line 20.—Enter the unused portion of your 1998 credit for producing the lift forms a notice weeking source half was not allowed source weeking source half was not allowed source weeking source half was not allowed source and the limitation under section 29(b/S/s)8.

20(b/S/s)8.

Finally Committee of the seminary control of the semin

Form 1120 Filers.—Subtract any credits shown on lines 4a through 4e of Schedule J from the amount on line 3 of Schedule J. Enter the result on line 22 of this form. Form 1120-A Filers.—Subtract the amount shown on line 2a of Part I from the amount on line 1 of Part I. Enter the result on line 22 of this

Form 1040NR Filers.—Enter the minimum tax credit on line 42 Line 25—Form 1040 Filsrs.—Enter the minimum tax credit on line 45

Form 1041 Filers. —Enter the minimum tax credit on line 2d of Schedule G. Form 1120 Filers. —Enter the minimum tax credit on line 4f of Schedule J.

Note: Section 383 may limit the amount of tax of a corporation for any tax year ending after a post 1986 ownership change that may be offset by pec-change minimum tax credits. If this limitation applies, attach your computation of tha Form 1120-A Filers.—Enter the minimum tax credit on line 2b of Part I.
All Other Filers.—Enter the minimum tax credit on the line provided on the tax return you file imitation applies, attach your computation of the allowable minimum tax credit, enter that amount on line 25, and write "Sec. 383" on the dotted lina to the left of line 25.

TU 6 BOVERNMENT PRINTING OFFICE: 1989-245-394

The alternative minimum tax is attributable to we types of adjustments and tax preference terms—those called "exclusion items" and those called "deferratiens". The minimum tax credit as alwayed only not he AMT you paid that is attributable to deferral items.

Dokural large seprenelly additional and politication and

Exclusion items are your AMT adjustments and tax personal exemptions, estate or furst exemption, personal exemptions, estate or furst exemption, itemsed deductions (including any minestment inflerest expense reported on Schedule E), the deduction for charable combulations of appreciated property, certain its resemption for the control of the charable combulations of appreciated property, certain its resemption for the case of certain insurance organizations, the adjustment under section 83.5(i).

20

23 25

25 Allowable minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on the appropriate line of your 1989 tax return (see instructions).

Part III Computation of Minimum Tax Credit Carryforward to 1990.

Enter amount from line 25 above Carrytorward of minimum tax credit to 1990. Subtract line 27 from line 26. See the instructions

Enter amount from line 21 above

27 28

Enter the amount from line 17 of your 1989 Form 6251, line 13 of your 1989 Form 4626, or line 10, Part III, of your 1989 Form 8656

Subtract line 23 from line 22. If the result is -0- or less, enter -0-

24

Enter your 1989 regular income tax liability minus allowable tax credits. See the instructions

Form 8801 is used to compute the minimum tax credit, if any, for atternative minimum tax (AMT) incurred in prior tax years after 1986. The form is also used to figure any minimum tax credit carryforward that may be used in future years.

Purpose of Form

1 hr., 33 min. . . 1 hr., 6 min.

Recordkeeping . . Preparing the form

Learning about the law or the form

(Section references are to the Internal Revenue code.)

General Instructions

Form 8801 should be completed by individuals, corporations, trusts, and estates that: had adjustment and tax preference items in 1988; or
 had a minimum tax credit carryforward from 1988 to 1999; or

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to have from you. You card write bestiten the RS of the Office of Management and Budget at the addresses is tell on the instructions of the lax return with which this form is filed.

Who Should File

. . . . 17 min. . 1 hr., 3 min.

Copying, essembling, and sending the form to IRS

Paperwork Reduction Act Notice.—We ask for this information to carry out the internal Revenue laws of the United States. We need it to ensure and taxapers are complying with these laws and to allow us to figure and collect the right mount information.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is

9

Combine lines 1 through 3 If the result is .O. or less, enter .O. here and on line 15, and see the instructions. Otherwise, go to line 5.

Enter taxable income (loss) from line 3 of your 1988 Form 6251; or line 1 of your 1988 Form 4626

Part I Computation of Net Minimum Tax on Exclusion Items

Form 1041 filers, see instructions Enter adjustments and tax preference items freated as exclusion items. See instructions.

Minimum tex credit net operating loss deduction. See instructions

Exemption amount. Enter amount from line 9 of your 1988 Form 6251, or line 9a of your 1988 Forms Phase-out of exemption. Enter amount from line 10 of your 1988 Form 6251, or line 9b of your 1988 Subtract line 6 from line 4 If the result is -0- or less, enter -0- here and on line 8 and go to line 9

2 =

and see the

Form 6251 and Form 8656 filers, multiply line 10 by 21% (.21). Form 4626 filers, multiply line 10 by 20% (.20).

11 Form 6251 and form 8656 filers, multiply line 10by 21% (21). Form 4626 filers, 12 Minimum tax foreign tax credit on exclusion items. See instructions 13 Tentetive minimum tax on exclusion items. Subtract line 12 from line 11. 4 Enter the amount from line 18 of your 1988 Form 6251, line 15 of your 198

Subtract line 9 from line 4 If the result is -0- or less, enter -0- here and on line 15,

instructions for line 10.

Subtract line 8 from line 5. If the result is -0- or less, enter -0-

8 6 0

Muitiply line 7 by 25% (.25) and enter the result

Otherwise, go to line 8

Form 4626. Form 8656 filers, enter \$75,000

4626 Form 8656 filers, enter \$20,000

15

14 Enter the amount from line 18 of your 1988 Form 6251, line 15 of your 1988 Form 4626, or line 11c, Part III, own 1988 Form 8626, or line 11c, Net millimm taxon exclusion from Subtract line 14 from line 13. If the result is -0- or less, enter -0- Part III Computation of Allowable Minimum Tax Credit

Enter amount from line 19 of your 1988 Form 6251; the sum of lines 14 and 16 of your 1988 Form 4626, or line 12, Part III, of your 1988 Form 8656.

Carryforward of minimum tax credit from 1988. Enter amount from line 26 of your 1988 Form Enter your 1988 unallowed credit for producing fuel from a nonconventional source. See the instructions. Combine lines 18, 19, and 20. If the result is -0- or less, stop here and do not complete the rest of the form. Otherwise, go to line 22

Subtract line 17 from line 16. If line 17 is greater than line 16, enter the result as a negative amount.

Enter amount from line 15 above

118

16

8801. See the instructions

20

22

Line 2.— Enter on this line the adjustments and tax preference items treated as exclusions.

Etales and trutts.—Combine lines de and 6d of the 1988 Form 8656 and line 20 of the 1988 Form 1041, and enter the result on line 2 of this form.

where I you middled any of the acclusion terms on a line other than those instead bown add that on a line other than those instead on line 2 for example, if repletion was included on Form 6.25, as an distingment on line 48 (speaked on Form 6.25), instead of on line 25 (depletion), included its an exclusion item when figuring the amount for line 2.

Parent's Election To Report Child's Interest and Dividends 8814

General Instructions

Purpose of Form.—Use this form if you are a patient had choose to report the income of your child on your return. If you do, the child will not have to file a return. You can file this form only if your child • Was under age 14 on January 1, 190; • Had income only from interest and windends (including Alaska Permanent Fund dividends);

Had gross income for 1989 that was more than \$500 but less than \$5,000;

▶ Attach to Parent's Form 1040 or Form 1040NR.

▶ See instructions below and on back.

Had no estimated tax payments for 1989,
 Drd not have any overpayment of tax
 shown on his or her 1988 eturn applied to
 the 1989 eturn. AND
 the 1989 eturn. AND
 the 1989 eturn.

 Had no Federal income tax withheld from
 his or her income (backup withholding).

The parent(s) must also qualify as
 explained on page 2 of these instructions.

Caution: The Federal income tax on your reliff's income may be less it you life at lax return for the cnild instead of making this election. This is because you cannot take certain deductions that your child would be entitled to on his or her own return For deferist, see Deductions You May Not Take on page 2.

Step 1 is used to figure the amount of the child's income to report on the parent's return. Step 2 is used to figure an additional tax that must be added to the parent's tax.

A separate Form 8814 must be filed for each child whose income the parent chooses to report

Child's social security number Your social security number

> Step 1 Figure amount of child's interest and dividend income to report on your return Caution: If more than one Form 8814 is attached, check here

Child's name (first, initial and last)

1a Enter your child's taxable interest income If this amount is different than the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions Enter your child's tax-exempt interest income Do NOT include this amount on line 1a ٩

29 Enter your child's gross dividends (including any Alaska Permanent Fund dividends). Honde, enter zero on line ZC and go to line 3. If your child received any capital gain distributions or dividends as a nominee, see the instructions. Sa.

Box 1d) included on line 2a

2b

Enter your child's nontaxable distributions (from Form 1099-DIV, ۵

Subtract line 2b from line 2a. Enter the result Ç

Add lines 1a and 2c. Enter the total. If the total is \$1,000 or less, skip lines 4 and 5 and go to line 6 if the total is \$5,000 or more, do not hie this form. Your child must file his or her own return to report the income

Base amount

Subtract line 4 from line 3. Enter the result, (if filing more than one Form 8814, see the instructions). Also include his amount in the total on from 1040, line 22, or from 1040NR, line 24, or from 1040NR, line 24, or from 1040NR, line 24, or from 1040NR, line 25, or from 1040NR, line 24, or fr un.

Figure your tax on the first \$1,000 of child's interest and dividend income Step 2

Amount not taxed 9

Subtract line 6 from line 3. Enter the result. If the result is zero or less, enter zero

Tax. • If the amount on line 7 is \$500 or more, enter \$75 here (Also, see the Note below for where to enter it on your tax return.) • If the amount on line 7 is less than \$500, multiply the amount on line 7 by 15% (15). Enter the result here. (Also, see the **Note** below for where to enter it on your tax return.) Note: Include the amount from line 8 in the taxyou enter on Form 1040, line 38, or Form 1040/NR, line 36 of n Form 1040, sins enter the amount from line 38 in the space provider wett to line 38 On Form 1040/NR, white the amount from line 8 and "Form 8814" on the obtack line next to line 35.

Far Peperwork Reduction Act Notice, see back of form

(If filing more than one Form 8814, see the instructions)

Form 8814 (1989)

General Instructions

19**8**9 OMB No 1545-1128

Parents Who Qualify To Make the Election.—You qualify to make this election if you file Form 1040 or Form 1040NR and any of the following applies to

 You and the child's other parent were married to each other buy offise sparie returns for 1999 AND you had the higher returns for 1999 AND you had the higher has been recome. Fig. 1997, 1978 flues for Children and Dependents) You and the child's other parent were married to each other and you are filing a joint return for 1989

• You were urmarried, treated as to unmarried for Federal income take uposes, or separated from the child's other parent by a divorce or separate maintenance decree You must have had custody of your fulf of most of the year (you were the custodial parent). If you were the custodial parent). If you were the custodial parent). If you were the custodial parent and you were affect, you may make the election on a joint return with your new spouses. (your child's stepparent) do not it lea joint return, you qualify to make the election only (you round) to the life a joint return, you qualify to make the election only (you have you were you was your child).

Deductions You May Not Take.—If you elect to report your child's income on your return, you may not reduce that income by any of the feductions that your child would be entitled to on his or her own

return. • Standard deduction of \$1,250 for a blind child

 Penalty on early withdrawal of child's Itemized deductions (such as child's investment expenses or charitable contributions).

If any of the above applies to your child, you should figure the tax on it it child's income as if he or she is filing a return and as if you are desting to report the income on your return to find out which results in the lowest amount of its.

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How To Make the Election. —To make the election, complete and attach Form 8814 to your tax return and file your return by the due date (including extensions). Additional Information, —For more information about the election, get Pub 929

Line-by-Line Instructions

Number, —Enter the name(s) shown on your return if filing a juint return, enter the social security number of the person whose name is shown first on the return. Parent's Name and Social Security

7

Line 1a.—Enter ALL taxable interest income received by your child in 1989 if your child received a Form 1099-MT for have empt interest, such as from municipal bonds, write the amount and "Ta-evempt interest" on the dotted ine next to line 1a 8 sure to include this interest on line 1b but do not include it in the total for line 1b but do not include it in the total for line 1b

If your child received, as a **nominee**, interest that actually belongs to another person, write the amount and "ND" (for nominee distribution) on the dotted line next to line 1a. Do **not** include amounts received as a nominee in the total for line. Is

If your child had accrued interest that was paint of the seller of a bond, amontzable bond premium (ABP) allowed as a reduction interest increase, or if any unginal issue discount (OID) included on line Ia si less than the amounts fawom on your child's from 1099-010, follow the instructions above for normnee interest to see how to report the northaable amounts. But, on the cholded line northaable amounts and "Accrued interest," "ABP adjustment," or "OID adjustment," which experiences," and interest of the Ia with the chold of the ch

Line 1b.—If your child received any taxeven purherest income, such as metrest on
certain state and municipal bonds, enreliest
on the total tax-entity interest on ine 1b. Also
include any exempt interest dividends your
child received as a sheeholder in a mulual
fund or other regulated investment
on on their regulated investment
interest on
interest on 3

Note: If line 1b includes tax-exempt interest (or exempt-interest dividends paid by a regulated investment company) from private activity bonds, see Alternative Minimum Tax, on this page

If your child received, as a nominee, dividends the actually ledge a condrer person, write the amount and "ND" (for nomine distribution) on the obtain line next to line 2a Do not include amounts received as a nominee in the total for line 2a. Line 2a.—Enter gross dividendis received by your child in 1989, including capital gain distributions and roudisable distributions form 1099-010. Stores so kindendis in Box 1a. Also include dividendis your child received through a partnership, an Scienced through a partnership, an Science of proposition, or an estate or fusit.

If line 2s includes any capital gain of adiributions (from Forn 1099-IDN 80x 11), and you have gains of losses to report on Schedule 10, part of all of your child's capital gain distributions should be reported on your Schedule 10, part of all of your child's capital gain distributions should be reported on your Schedule D Instead of or form 8814, line 5 Before you enter an amount on line 5, see Pub 929 to details on how to Schedule D Instead of your flow schedule D Instead of your self-gain mounts from the 5 of ALL your Forms 8814 and neturie the total on from 1040, line 22 (or form 1040NR, line 22).

Line 8.—If you are filing more than one Form 8814, add the amounts from line 8 of ALL, your Forms 8814 and include the total on Form 1040, line 38 (or Form 1040NR, line 36) Be sure to write "Form 8814" and show the total of the line 5 amounts in the space next to line 22 on your return

Page 2

On Form 1040, be sure to enter the total of or the line 8 amounts in the space provided next to line 38 On Form 1040NR, be sure to write "Form 8814" and the total of the line 8 amounts on the dotted line next to line 36.

Alternative Minimum Tax.—If your child eceded any fave eempth interest for exempth-interest or exempth-interest or exempth-interest dividends paid by a regulated investment company) from certain private activity bonds, you must take this rind account in determining if you owe the alternative minimum tax. Get form 6251, Alternative Minimum

Foreign Accounts and Foreign Trusts.—If Foreign Accounts and Foreign Trusts.—If you criefly table doeing furnational account or was the grants of lor transferor to, a was the grants of lor fransferor to, a set and 1040) would have to be completed and attached to the child's return if he to she was filing are turn. If Part II of Schedule B had been completed for your child, would have been arswered "Yes" "If so, you must file Schedule B with your terum and answer "Yes" to the question (). Also complete line 100 in file II. dotted line next to line 10a or line 11, whichever applies, on your Schedule B

ask for this information to carry out the information leaves of the United States We need it to ensure that taxpayers are complying with these laws and to figure and collect the right amount of tax You are required to give us this information. Paperwork Reduction Act Notice. —We

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time

20 minutes 8 minutes 16 minutes and Copying, assembling, a sending the form to IRS Learning about the law or the form Preparing the form Recordkeeping

ecucacy of these time estimates or suggestions for making this form more simple, we would be happy to hear from yor You can write to either the IRS or the Office of Management and Budget at the Other of Management and Budget at the ducresses itself in the instructions of the lax return with which this form is filed. 35 minutes If you have comments concerning the



Section 6 Index

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numbers. Table references appear in the form "X.X"	Classified by:
(for example 1.1, 3.2, etc.) or a capital letter (for	Marital status
example A, B, etc.), and page numbers are preceded	Size of adjusted gross income 1.4
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